The New-York Times.

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HIGHLY IMPORTANT NEWS.

Desperate Naval Engagements in Hampton Roads.

Attack Upon our Blockading Vessels by the Rebel Steamers Merrimac, Jamestown and Yorktown.

The Frigate Cumberland Run Into by the Merrimac and Sunk.

Part of Her Crew Reported to be Drowned.

SURRENDER OF THE FRIGATE CONGRESS.

Engagement of the Rebel Steamers with the Newport's News Batteries.

The Minnesota and Other Vessels Aground.

CESSATION OF FIRING AT NIGHT.

Opportune Arrival of the Iron-Clad Ericsson Battery Monitor.

A Five Hours' Engagement Between Her and the Merrimac.

The Rebel Vessel Forced to Haul Off.

THE MONITOR UNINJURED.

FORTRESS MONROE, Saturday, March 8.

The dullness of Old Point was startled to-day by the announcement that a suplcious looking vessel; supposed to be the *Merrimac*, looking like a sub merged house, with the roof only above water, was moving down from Norfolk by the channel in front of the Sewell's Point batteries. Signal guns were also fired by the *Cumberland* and *Congress*, to notify the *Minnesota*, *St. Lawrence* and *Roanoke* of the approaching danger, and all was excitement in and about Fort Monroe.

There was nothing protruding above the water but a flagstaff flying the rebel flag, and a short smoke-stack. She moved along slowly, and turned into the channel leading to Newport's News, and steamed direct for the frigates *Cumberland* and *Congress*, which were lying at the mouth of James River.

As soon as she came within range of the *Cumberland*, the latter opened on her with her heavy guns, but the balls struck and glanced off, having no more effect than peas from a pop-gun. Her ports were al closed, and she moved on in silence, but with a full head of steam.

In the meantime, as the *Merrimac* was approaching the two frigates on one side, the rebel iron-clad steamers *Yorktown* and *Jamestown* came down James River, and engaged our frigates on the other side. The batteries at Newport's News also opened on the *Yorktown* and *Jamestown*, and did all in their power to assist the *Cumberland* and *Congress*, which, being sailing vessels, were at the mercy of the approaching steamers.

The *Merrimac*, in the meantime, kept steadily on her course, and slowly approached the *Cumberland*, when she and the *Congress*, at a distance of one hundred yards, rained full broadsides on the iron-clad monster, that took no effect, the balls glancing upwards, and flying off, having only the effect of checking her progress for a moment.

After receiving the first broadside of the two frigates, she ran on to the *Cumberland*, striking her about midships, and literally laying open her sides. She then drew off, and fired a broadside into the disabled ship, and again dashed against her with her iron-clad prow, and, knocking in her side, left her to sink, while she engaged the *Congress*, which laid about a [illegible] of a mile distant.

[illegible] in the meantime, kept up a [illegible] with the *Yorktown* and *Jamestown* [illegible] no regular crew on board of her, and [illegible] manifestations of resisting the iron-clad steamer, [illegible] struck her colors. Her crew had been disembarked several days since, and three companies of [illegible] had been put on board temporarily. [illegible] the *St. Lawrence*, which [illegible] hours' notice to go Monday to take her position [illegible] of the blockading vessels off the James River. [illegible] the *Congress* striking her colors, the *Jamestown* [illegible] and took them on board of her, as her [illegible] as prisoners, but allowed the crew to escape [illegible]. The vessel being thus cleared, was fired by the rebels, when the *Merrimac* and her two iron-clad companions opened with shell and shot on the Newport News batteries. The firing was briskly returned. Various reports have been received, principally from [illegible] sailor's clerks. Some of them represent that the garrison had been compelled to retreat from [illegible] batteries to the woods. Another was that the two [illegible] rebel steamers had been compelled to retreat [illegible] their guns.

[illegible] meantime the steam-frigate *Minnesota*, having got up steam, was being towed up to the [illegible] two frigates, but did not get up until it was too late to assist them. She was also followed [illegible] the *St. Lawrence*, which was taken in [illegible] approval of the small harbor steamers. It is said, however, that neither of these vessels had [illegible] on board them, and after a short engagement [illegible] them seemed to be, in the opinion [illegible] shots on the Point, aground. The *Minnesota* [illegible] intentionally or from necessity, engaged the [illegible] steamers at about a mile distance, with only [illegible] guns she could bring to bear, and it [illegible] information of the most important nature [illegible]

officers on the point that both had been considerably damaged. These statements, it must be borne in mind, are all based on what could be seen by a glass at a distance of nearly eight miles, and from a few panic-stricken non-combatants, who fled at almost the first gun from Newport's News.

In the meantime darkness approached, though the moon shone out brightly, and nothing but the occasional flashing of guns could be seen. The *Merrimac* was also believed to be aground, as she remained stationary, at a distance of a mile from the *Minnesota*, making no attempt to attack or molest her.

Previous to the departure of the steamer for Baltimore, no guns had been fired for half an hour, the last one being fired from the *Minnesota*. Some persons declared that immediately after this last gun was fired, a dense volume of vapor was seen to rise from the *Merrimac*, indicating the explosion of her boiler. Whether this is so or not, cannot be known, but it was the universal opinion that the rebel monster was hard aground.

Fears were of course entertained for the safety of the *Minnesota* and *St. Lawrence* in such an unequal contest; but if the *Merrimac* was really ashore, she could do no more damage. It was the intention of the *Minnesota*, with her picked and gallant crew, to run into close quarters with the *Merrimac*, avoid her iron prow, and board her. This the *Merrimac* seemed not inclined to give her an opportunity to do.

At 8 o'clock, when the Baltimore boat left, a fleet of steam-tugs were being sent up to the relief of the *Minnesota* and the *St. Lawrence*, and an endeavor was to be made to draw them off the bar on which they had grounded. In the meantime the firing had suspended, whether from mutual consent or necessity, could not be ascertained.

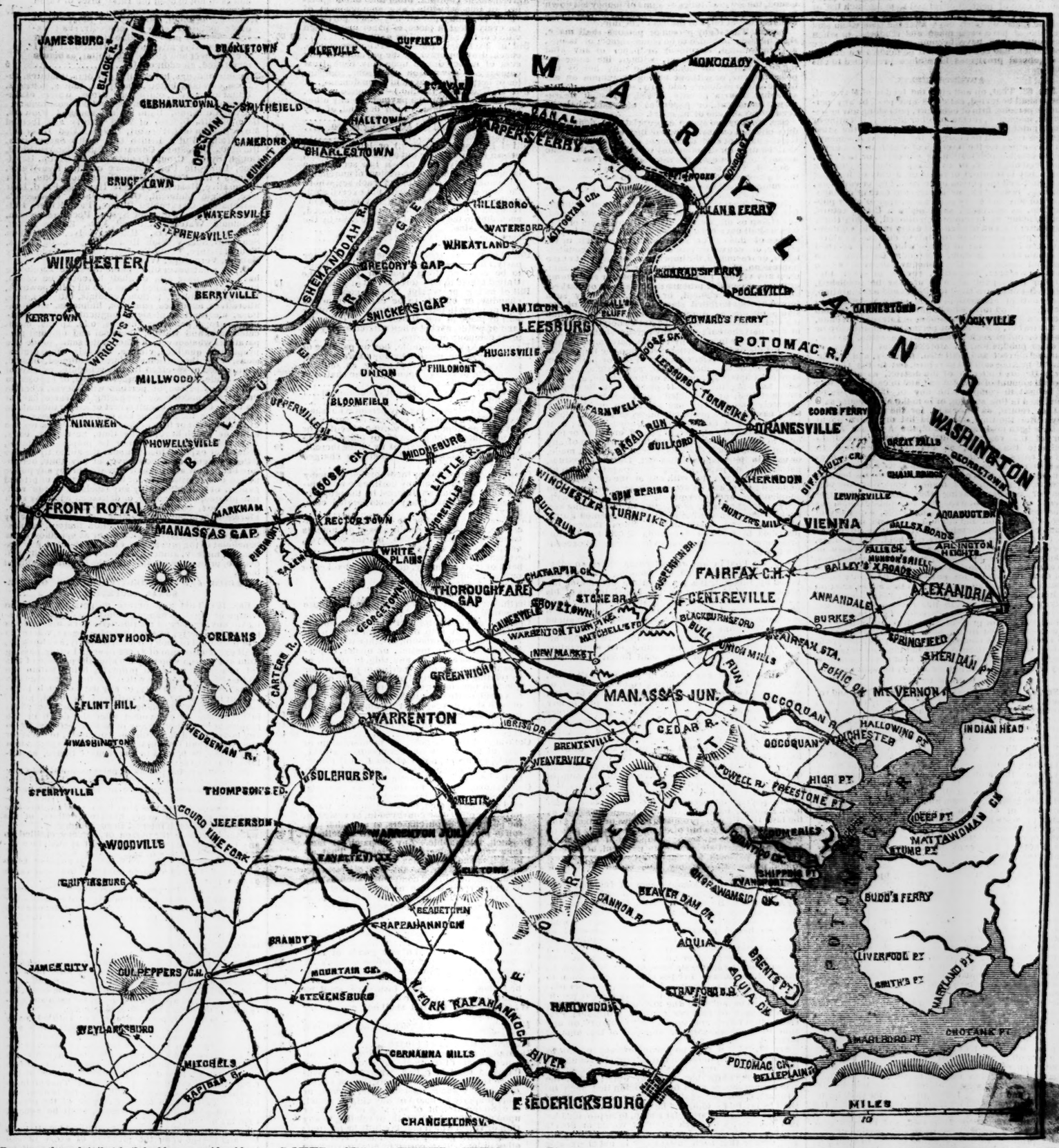
The rebel battery at Pig Point was also enabled to join in the combined attack on the *Minnesota*, and several guns were fired at her from Sewall's Point as she went up. None of them struck her, but one or two of them passed over her.

The Baltimore boat left Old Point at 8 o'clock last night. In about half-an-hour after she left the wharf, the iron-clad Ericsson steamer *Monitor* passed her, going in, towed by a large steamer. The *Monitor* undoubtedly reached Fortress Monroe by 9 o'clock, and may have immediately gone into service; if not, she would be ready to take a hand early on Sunday morning.

The foregoing are all the facts as far as can be at present ascertained, and are, probably, the worst possible version of the affa

THE LINE OF THE POTOMAC FROM HARPER'S FERRY TO CHETANK POINT.

Map Showing the Cockpit Point Batteries, Yesterday Evacuated by the Rebels, and Taken Possession of by Our Troops; Leesburgh, from Which the Rebels were Driven on Saturday Morning by Col. Geary, and All Other Important Points.



LATER AND BETTER NEWS.

A Five Hours' Engagement Between the Ericsson Battery and the three Rebel Steamers.

The Rebel Vessels Driven Off---The Merrimac in a Sinking Condition.

WASHINGTON, Sunday, March 9—6:45 P. M.

The telegraph line to Fortress Monroe is just completed, and a message from there states that after the arrival of the *Monitor*, last night, she was attacked by the *Merrimac*, *Jamestown*, and *Yorktown*. *After a five hours' fight they were driven off, and the Merrimac put back to Norfolk in a sinking condition.*

OFFICIAL.

[BY TELEGRAPH FROM FORTRESS MONROE.]

WASHINGTON, Sunday, March 9—7 P. M.

The *Monitor* arrived at Fortress Monroe last night.

Early this morning she was attacked by the three vessels—the *Merrimac*, the *Jamestown* and the *Yorktown*.

After five hours' contest they were driven off—the *Merrimac* in a sinking condition.

The above is official.

DISPATCH AUTHORIZED BY GEN. WOOL

FORTRESS MONROE, Sunday, March 9.

The *Monitor* arrived at 10 P. M., last night, and went immediately to the protection of the *Minnesota*, lying aground just below Newport's News. At 7 A. M. to-day the *Merrimac*, accompanied by two wooden steamers, the *Yorktown* and *Jamestown*, and several tugs, stood out toward the *Minnesota*, and opened fire. The *Monitor* met them at once, and opened fire, when the enemy's vessels retired, excepting the *Merrimac*. *The two iron-clad vessels fought, part of the time touching each other, from 8 A. M. till noon, when the Merrimac retreated.* Whether she is injured, or not, it is impossible to say.

Lieut. J. L. WORDEN, who commanded the *Monitor*, handled her with great skill, assisted by Chief-Engineer STIMERS.

The *Minnesota* kept up a continuous fire, and is herself somewhat injured. She was moved considerably to-day, and will probably be off to-night.

The *Monitor* is uninjured, and ready at any moment to repel another attack.

[Sent by order of Gen. WOOL.]

WASHINGTON, Sunday, March 9.

The following was received to-night by Major-Gen. McCLELLAN from Gen. WOOL, dated Fortress Monroe, at 6 o'clock this evening:

"Two hours after my telegraphic dispatch to the Secretary of War last evening, the *Monitor* arrived. She immediately went to the assistance of the *Minnesota*, which was aground, and continued so until a few moments since. Early this morning she was attacked by the *Merrimac*, *Jamestown* and *Yorktown*. After a five hours' contest they were driven off, the *Merrimac* in a sinking condition. She was towed by the *Jamestown*, *Yorktown* and several smaller boats toward Norfolk, no doubt, if possible, to get her in the dry-dock for repairs. The *Minnesota* is afloat and being towed toward Fortress Monroe."

THE VESSELS ENGAGED.

THE ERICSSON BATTERY MONITOR.

The new Ericsson battery, or, as she is now called, the *Monitor*, which left this port for Southern waters last Wednesday, has already had her first engagement with the enemy, and has come out victor. It appears that she arrived in Hampton Roads last Saturday night, just after the rebel battery *Merrimac* had been playing havoc with our blockaders. She came to the rescue precisely at the right moment. Yesterday morning she was set upon by the *Merrimac*, the *Jamestown* and the *Yorktown*. After a five hours' fight she drove them all off, the *Merrimac* putting back to Norfolk in a sinking condition. As the public will now be anxious to know something of the style and power of this iron-clad vessel, which has thus routed the famous rebel iron-clad floating battery, we append a full account of her, furnished by our correspondent, who accompanied her on a recent trial trip from this harbor.

DESCRIPTION OF THE VESSEL.

The designer and builder of the *Monitor* was Capt. ERICSSON, famous in connection with the invention of a mode of propelling vessels and working engines by the motor-power of caloric, or heated air. Capt. ERICSSON is a Swede by birth, but his remarkable and persevering scientific efforts have been carried on principally in this City for the last ten years.

By an act of Congress passed last Summer, the Secretary of the Navy was authorized to advertise for proposals to build one or more iron-clad vessels, all proposers to furnish their own plans. An appropriation of $1,500,000 was made to build such vessels, providing that the plans met with the approval of three commanding officers of the navy. The Board appointed consisted of Commodores JOSEPH SMITH, HIRAM PAULDING, and Capt. CHAS. H. DAVIS. Capt. ERICSSON sent in a plan which was accepted, with the understanding that the vessel was to be finished in one hundred days. The contract bears date the 4th of October, 1861.

The keel of this vessel was laid on the 25th of October, and so rapidly was the work performed, that the engines were put into the vessel and operated on the 31st of December last. The construction of the vessel was under the superintendence of Engineer ALBAN C. STIMERS, and Assistant Engineer ISAAC NEWTON, who were detailed from the frigate *Roanoke*, by Government, for that purpose. Annexed are the dimensions of the *Monitor*:

	Feet.	Inches.
Length of upper vessel	172	—
Beam of upper vessel	41	—
Depth of upper vessel	5	—
Length of lower vessel	124	—
Beam of lower vessel at junction with upper	34	—
Beam of lower vessel at bottom	13	—
Depth of lower vessel	9	6
Diameter of turret, interior	20	—
Height of turret	9	—
Diameter of pilot-house	8	—
Height above deck	7	—
Draught forward	7	6
Draught aft	9	1
Draught with armament, coals and provisions on board	9	9
Height above the water line	—	21

THE ARMAMENT.

The armament consists of two 11-inch Dahlgren guns, which are the heaviest now used by the navy. The lower part of the gun-carriages upon which the upper part slides when the gun is run in or out, consists of solid, wrought iron beams, extending the whole diameter of the turret, with their ends secured to it in such a manner that they essentially form a part of it. These beams are planned perfectly true, are seven inches deep by four inches wide, and are placed perfectly parallel in the turret, both guns pointing in the same direction. This permits the officer working the guns to take his aim by sights fixed with the turret instead of with the guns, in the usual way, which requires personal exposure when taking the aim. The ports through the side of the turret are only sufficiently wide to permit of the passage through them of the muzzle of the guns, and with just enough addition, vertically, for the elevation required. Inside of these swing iron pendulums, which close them against the enemy as soon as the gun recoils. The whole is made to revolve by a pair of steam engines placed beneath the deck, the handle which governs them passing up into the turret convenient to the hand of the officer who aims the gun.

SHOT AMMUNITION.

At the Novelty Iron Works a quantity of solid wrought iron shot was forged for the *Monitor*; each one weighing 187 pounds. These were intended for perforating and sinking iron clad vessels of the enemy whose sides are the ordinary height above the water line. Besides these she carries a quantity of cast iron shots, weighing 175 pounds each, and one hundred round of shells, in weight 155 pounds each.

THE MACHINERY.

Mr. C. H. DELAMATER fitted this vessel with machinery. It consists of two horizontal tubular boilers, containing 3,000 square feet of fire surface, and two horizontal condensing engines, of forty inches diameter of cylinders, by twenty-two inches stroke of pistons. The propeller is nine feet diameter, sixteen feet pitch, and has four blades. Her speed is about six and a half knots an hour. All her machinery is below water-line.

THE MONITOR'S OFFICERS.

The following were the officers of the *Monitor* when she left this port, six days ago:

Lieutenant Commanding—JOHN S. WORDEN.
Lieutenant and Executive Officer—S. D. GREEN.
Acting Masters—L. N. STODDER and J. W. WEBBER.
Acting Assistant Paymaster—Wm. F. KEELER.
Acting Assistant Surgeon—D. C. LOGUE.
Chief Engineer—A. C. STIMERS.
Engineer—First Assistant, JAMES NEVINS; Second Assistant, Albert B. Campbell; Third Assistants, E. W. Rands and M. T. Sunstrom.
Acting Master's Mate—George Frederickson.

THE SCIENTIFIC PLAN OF THE MONITOR.

Capt. ERICSSON's idea in building the *Monitor* was to give the greatest buoyancy to the vessel, and as small a target as possible to the enemy, so as to enable him to completely protect every part, all his attachments and every person on board, while under the fire of an enemy. He conceived that to do this was to build a broad flat-bottomed vessel with vertical sides and pointed ends, so that it requires but a shallow depth to displace water sufficient to buoy itself up, though loaded with an impregnable armor upon its sides, and a bomb-proof deck upon which is placed a shot-proof revolving turret containing two of the heaviest Dahlgren guns. To insure such a vessel the power of locomotion, it was only necessary to suspend beneath it a vessel of ordinary strength, sufficiently narrow and sloping at the sides, that if, as actual experiment has proven possible, the enemy's missile should pass below the shot-proof upper vessel, these sides can only be hit at such an acute angle that little harm is likely to ensue, and in its length approaching the bow only so nearly that its raking stem may receive the shot fired from directly ahead in the same way, and at the stern giving sufficient space to permit the dipping shot coming from directly aft to pass under the shot-proof end, directly on its course, without hitting the rudder, which is placed abaft the propeller.

The sides of the upper vessel are first formed of plate-iron, half an inch thick, outside of which is attached solid white oak, twenty-six inches thick, which again receives the rolled iron armor of five inches thickness. The bomb-proof deck is supported by well-stanchioned and diagonally braced oak beams, ten inches square, placed with their faces twenty-six inches apart, upon which is laid planking seven inches thick, covered with rolled plate-iron one inch thick. As the bottoms of these beams are on a level with the water-line, the armor above water is supported by a backing of forty-one feet in depth. The lower vessel is of iron, one-half inch thick, made in the usual manner, and contains, in its after part, the steam machinery and coal, and in the forward part—the poop being divided by a wrought iron bulkhead—the quarters for the officers and crew, and the ammunition and stores. In describing the upper and lower vessel, it must not be imagined that they are constructed separately; they form, together, one vessel; it is only as respects form that they can be regarded as two.

The Pilot-House and Anchor.

The pilot is protected by a shot-proof pilot-house which alone weighs 22,000 pounds. The house stands five feet above the level of the deck. The anchor is suspended from a circular well, open at the bottom, situated in the extreme bow of the upper vessel, and connected with the capstan in the bow of the lower one. An arrangement is also provided for taking soundings below the water line.

The Turret.

The turret spoken of above is for the protection of the men while working the guns; in fact, no one is exposed or seen by the enemy. The turret revolves, and consists, first, of a rolled plate iron skeleton, one inch thick, to which is riveted two thicknesses, of one inch each, of rolled iron plates. Outside of these riveted plates are six thicknesses, of one inch each, of rolled iron plates. Outside of these riveted plates are six thickness, of one inch each, of rolled plates bolted firmly to the first two thicknesses with screw bolts, having deep countersunk heads on the outside and nuts within, so that if in action the enemy's shot should loosen any of the plates they can easily be refastened. The seams are vertical, and these break joints with each other, consequently no shot can strike the seam of more than one thickness. The top is covered with a bomb-proof roof, placed six inches down within the turret, and perforated with holes. In addition to the above the gunners are protected by a shield, within the turret, of one and a half inch thickness.

FOR WHAT THE MONITOR WAS INTENDED.

The Ericsson Battery was not intended for an ordinary cruiser, but for the defence of our harbors and coast, and for operations such as those in which she has just achieved such a signal success. She is enabled to carry eight days' fuel, and thus can proceed easily from port to port along our seaboard. Provisions for three months can be stowed away in her, and a condensing apparatus for supplying fresh water to the officers and crew is fitted up on board.

THE LAST TRIAL TRIP OF THE MONITOR AND ITS RESULTS.

Last Monday the *Monitor* went on a trial trip down the Bay, about five miles beyond Fort Lafayette. Her steering qualities were found to be all that could be desired.

The guns were fired to test the question which had been mooted, of whether the concussion within the turret would not be so great as to injure seriously the ears of the men. First, a blank cartridge was fired, with the hatches in the roof open. Then a charge of canister, weighing 135 pounds, with 15 pounds of powder, with the hatches still open, and finally the same charge with the hatches closed, as they will be under the fire of the enemy. It was found that in every case the concussion in every part of the interior of the turret was considerably less than when standing near such a gun fired in the open air. The sailors stationed at the guns, and who expected to handle them shortly against the enemy, all expressed themselves delighted at the success of the trial. The speed of the vessel by the chip log was 8¼ knots, the engines making 65 revolutions.

The last heard of the *Monitor* previous to this news of her success, was by a bark which arrived here yesterday morning. The bark reported that, on the 7th inst., at 10 P. M., off Barnegat, she passed the *Monitor* in tow, bound for Fortress Monroe.

This magnificent success in her first trial, will settle all questions as to her efficiency.

LIEUT. WORDEN.

Lieut. J. R. WORDEN, it will be recollected, at the commencement of the rebellion was captured by the rebels, after having conveyed dispatches from the Government to the National fleet off Pensacola, and imprisoned several months at Montgomery. He was exchanged a short time ago, and was immediately assigned to the *Monitor*, in which, as will be seen from the dispatches, he has done most efficient service.

THE MERRIMAC.

The *Merrimac*, the iron-plated rebel steamer which attacked the Ericsson Battery, was formerly the United States screw-frigate of the same name. She was built at the Navy-Yard at Charlestown, Mass., in 1855; and her last active service was in the Pacific Squadron. At the time of the rebel attack on the Norfolk Navy-Yard, she was lying there in ordinary, as a store and receiving ship. She was a ship of 3,200 tons burden, and was pierced for forty guns. When the Navy-yard was assailed, she was set fire to, scuttled and sunk, by the National officers, in preference to letting her fall into the hands of the rebels. A recent official report on the subject, made to the rebel authorities, stated that she was sunk and burned to her copper line and down through to her berth-deck, which, with her spacious gun-decks were also burned. After the rebels had got possession of the Yard, they proceeded to raise the hull of the *Merrimac*, and to convert her into a vessel of war for their own purpose. Her hull was cut down to within three feet of her water-work, and a bomb-proof house built on her gun-deck. She was then iron-plated, and her bow and stern steel clad, with a projecting angle of iron for the purpose of piercing a vessel. She had no marts, and there was nothing to be seen over her gun-deck, with the exception of the pilot-house and smokestack. The bomb-proof was three inches thick, and made of wrought iron. Altogether she looked like a most formidable war-ship. But when her iron sheathing was half on, it was tested by columbiads and found inefficient. She was then additionally strengthened, and she was so heavy that she bade fair to become unmanageable, and even to sink by her own weight. In a description published some two or three months ago, her armament was stated as consisting of four 11-inch navy guns on each side, and two 100-pounder Armstrong guns at the bow and stern. But no doubt great changes have been made in her armament before this time. The Norfolk *Day Book* of the 6th ult. had an article describing the attempt to convert the *Merrimac* into an impregnable iron plated man-of-war as a failure. It began thus:

"We have scarcely patience enough left to condemn, in temperate language the reckless impropriety of two of our cotemporaries, who have seen fit, in their thirst for notoriety, to thrust before the public the fact that the *Merrimac* has proved an abortion."

It was further said, that

"The calculation in displacement was erroneous. An error amounting to more than two hundred tons was discovered when the ship was floated off. The chief subject of regret is, that when she was shored up again the ship caught upon the blocks and received a considerable strain; consequently, some parts of the machinery have been taken up, and a quantity of dead-wood will have to be introduced to correct the

[Continued on Eighth Page.]

Piano-fortes, kept for use, $4.
Billiard tables, kept for use, $20.
Plate of gold, kept for use, per ounce troy, 50 cents.
Plate of silver, kept for use, per ounce troy, 3 cents. *Provided*, That silver spoons or plate of silver, to an amount not exceeding forty ounces, as aforesaid, belonging to any one person, shall be exempt from duty.

SLAUGHTERED CATTLE, HOGS AND SHEEP.

SEC. 76. That, on and after the 1st day of May next, there shall be levied, collected and paid by any person or persons, firms, companies, or agents or employers thereof, the following duties or taxes, that is to say: On all horned cattle, exceeding eighteen months old, slaughtered for sale, 50 cents per head.

On all hogs, exceeding six months old, slaughtered for sale, 10 cents per head.

On all sheep, exceeding six months old, slaughtered for sale, 5 cents per head: *Provided*, That all cattle, hogs and sheep, slaughtered by any person for his or her own consumption, shall be exempt from duty.

SEC. 77. That, on and after the date on which this act shall take effect, any person or persons, firms or companies, or agents, or employes thereof, who shall slaughter for sale any cattle, sheep or hogs, shall be required to make and render a list at the end of each and every month to the Assistant Assessor of the district where the business is transacted, stating the number of cattle, if any, the number of hogs, if any, and the number of sheep, if any, slaughtered, as aforesaid, with the several rates of duty as fixed therein in this act, together with the whole amount thereof, which list shall have annexed thereto a declaration of the said person or persons, agents or employes thereof, as aforesaid, under oath or affirmation, in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the time of rendering said list, pay the full amount of duties which have accrued or should accrue, as aforesaid, to the collector or deputy collector of the district, as aforesaid; and in case of default in making the return or payment of the duties, as aforesaid, the assessment and collection shall be made as in the general provisions of this act required, and in case of fraud or evasion, the party offending shall forfeit and pay a penalty of $10 per head for any cattle, hogs, or sheep so slaughtered upon which the duty is fraudulently withheld, evaded, or attempted to be evaded.

RAILROADS, STEAMBOATS, FERRYBOATS AND OMNIBUSES.

SEC. 78. That on and after the first day of May next, any person or persons, firms, companies or corporations, owning, possessing, or having the care or management of any railroad or railroads, using steam power thereon, shall be subject to and pay a duty of two mills per mile for each and every passenger carried on said railroad or railroads: *Provided*, That when season or commutation tickets are issued or sold entitling the holder to travel or pass over any railroad or railroads daily, for any number of days, not less than thirty, consecutively, it shall be lawful for the owners, possessors, or the agents thereof of said railroad or railroads to return, account for, and pay, in lieu of two mills per mile for each and every passenger carried holding, or entitled to hold, such season or commutation tickets as aforesaid, a duty of three per cent. on the gross receipts for any and all such season or commutation tickets; and any person or persons, firms, companies, or corporations owning, possessing, or having the care or management of any steamboat, or other vessel propelled by steam power, except ferryboats, shall, on and after the day as aforesaid, be subject to and pay a duty of one mill per mile, reckoning the actual or estimated distance from the place of embarkation to the place of landing, for each and every passenger carried on said steamboat, or other vessel, except ferryboats, and propelled by steam power as aforesaid; and any person or persons, firms, companies, or corporations, owning, possessing, or having the care or management of any railroad or railroads, the motive power of which not being steam, ferryboats, or vessels used as ferryboats, propelled by steam or by horse power, and omnibuses or carriages whose business it is to run hourly or at any other stated intervals of the day from one part or place of a town or city to some other point or place in the town or city or out of it, and return, shall be subject to and pay a duty of three per centum on the gross amount of receipts derived from carrying passengers in any manner as aforesaid; and the owner, possessor, or person or persons having the care or management of such railroads, steamboats, ferryboats or other vessels or carriages as aforesaid shall, within thirty days after the end of each and every month, commencing as heretofore mentioned, make a list or return to the Assistant Assessor of the respective districts wherein such railroads are located, or where such steamboats or other vessels or omnibuses or carriages belong, with the number of miles passengers have been carried as aforesaid, and the amount, if any, of the season or commutation tickets as aforesaid, together with the whole amount of duties which have accrued or should accrue thereupon, which return shall be verified by oath or affirmation of the owners, possessors, agents or proper officer of said firms, companies, or corporations, in the manner and form to be prescribed from time to time by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and shall also, monthly, at the time of making said return, pay to the collector or deputy collector of the district, as aforesaid, the full amount of said duties; and the owner, possessor, or person or persons having the care or management of any such railroads, ferry-boats, or vessels, or omnibuses, or carriages, as aforesaid before described, shall within thirty days after the end of each and every month, commencing as heretofore mentioned, make a list or return, and render the same to the Assistant Assessor of the respective districts where such railroads are located, or where such ferry-boats or vessels, or omnibuses or carriages, as aforesaid, belong, of the amount of gross receipts derived from carrying passengers in any manner, as aforesaid, together with the amount of duties which have accrued or should accrue, which list or return shall be verified by oath or affirmation of the owners, possessors, agents or proper officer of said firms, companies, or corporations, in manner and form from time to time to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and shall also monthly, and at the time of making said list or return, pay to the Collector or Deputy Collector of the district, as aforesaid, the full amount of said duties; and in case of neglect or refusal to make said list or return, as aforesaid, for the space of thirty days after the time when said list or return should have been made, as aforesaid, the assessor or assistant assessors shall proceed to estimate the duties as heretofore provided in other cases of delinquency; and in case of neglect or refusal to pay the duties, as aforesaid, for the space of thirty days after said duties become due and payable, said owner, possessor, or person or persons having the care or management of said firms, companies or corporations shall pay in addition thereto a penalty of five per centum on the amount due; and in case of fraud or evasion, whereby the revenue is attempted to be defrauded or the duty withheld, said owners, possessors, or person or persons having the care or management of such firms, companies, or corporations shall be subject to and pay a penalty of $10 for each passenger carried and not properly accounted for, or to a penalty of $1,000, at the discretion of the Court; and all provisions in this act in relation to liens and collections by distraint, not incompatible herewith, shall apply to this section and to the objects therein embraced: *Provided*, That all persons, firms, companies, or corporations, as aforesaid, shall be exempt from any duty for any passenger or passengers carried by them; or any of them, as aforesaid, when carried free or without charge: *Provided further*, That all railroad companies are hereby authorized to add the duty or tax imposed by this act to the rates of fare, any limitation which may exist in the charter of said companies or laws of any State to the contrary notwithstanding.

RAILROAD BONDS.

SEC. 79. That, on and after the 1st day of May next, any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be stipulated to be paid, or coupons representing the interest shall be or shall have been issued to be paid, shall be subject to and pay a duty of three per cent. on the amount of all such interest or coupons; and said railroad companies or railroad corporations, or any person or persons owning, possessing, or having the care or management of any railroad company or railroad corporation, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the 1st day of May, as aforesaid, on account of any interest or coupons due and payable as aforesaid, the said duty or sum of three per centum; and the duties deducted as aforesaid, and certified by the President or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said railroad companies or railroad corporations, and the owners, possessors and agents thereof, on bonds or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest or coupons become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for, and there shall be annexed to every such list or return a declaration under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the President, Treasurer, or some proper officer of said railroad company or railroad corporation, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for, and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing or having the care or management of such railroad company or railroad corporation, making such default, shall forfeit, as a penalty, the sum of $500; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of this act.

BANKS AND SAVINGS INSTITUTIONS.

SEC. 80. That, on and after the first day of May next, there shall be levied, collected and paid by all banks and savings institutions, and by all fire, marine, life, stock, and mutual insurance companies, in act whatever style or name known or called, of the United States or Territories, specially incorporated or existing under general laws, or which may be hereafter incorporated or exist as aforesaid, on all dividends or sums of money declared due or paid to stockholders, or to depositors, as part of the earnings, profits or gains of said banks, savings institutions, or insurance companies, a duty of 3 per centum, and a list or return shall be made and rendered within thirty days after the time fixed when such dividends or sums of money shall be declared due and payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the amount of duties accrued or which should accrue from time to time, as aforesaid, during the time when such duties remain unaccounted for, and there shall be annexed to every such list or return a declaration, under oath or affirmation, to be made in form and manner as shall be prescribed by the Commissioner of Internal Revenue, of the President, or some other proper officer of said bank, savings institution, or insurance company, respectively, that the same contains a true and faithful account of the duties which have accrued or should accrue, and not accounted for, and for any default in the delivery of such list or return, with such declaration annexed, the bank, savings institution or insurance company making such default shall forfeit, as a penalty, the sum of $500.

SEC. 81. That any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, bank, savings institution, or insurance company, as heretofore mentioned, required under this act to make and render any list or return to the Commissioner of Internal Revenue, shall, upon rendering the same, pay to the said Commissioner of Internal Revenue the amount of duties due on such list or return; and in default thereof, shall forfeit as a penalty the sum of $500; and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for the space of thirty days after the time when said list should have been made and rendered, or when said duties shall have become due and payable, the assessment and collection shall be made according to the general provisions heretofore prescribed in this act.

ADVERTISEMENTS.

SEC. 82. That, on and after the 1st day of May next, there shall be levied, collected and paid, by any person or persons, firm or company, publishing any newspaper, magazine, review or other literary, scientific or news publication, issued periodically, on the gross receipts received or charged for all advertisements, or all matters for the insertion of which in said newspaper or other publication, as aforesaid, or in extras, supplements, sheets or fly-leaves accompanying the same, pay is required or received, a duty of five per centum; and the person or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper or other publication, as aforesaid, shall make a list or return, commencing as heretofore mentioned, within thirty days after the end of each and every month, containing the gross amount of receipts or charges, as aforesaid, and the amount of duties which have accrued or should accrue thereon, and render the same to the assistant assessor of the respective districts where such newspaper, magazine, review or other literary or news publication is or may be published, which list or return shall have annexed a declaration, under oath or affirmation, to be made according to the manner and form which may be from time to time prescribed by the Commissioner of Internal Revenue, of the owner, possessor, or person having the care or management of such newspaper, magazine, review, or other publication as aforesaid, that the same is true and correct, and shall also, monthly, and at the time of making said list or return, pay to the Collector or Deputy Collector of the district, as aforesaid, the full amount of said duties; and in case of neglect or refusal to comply with any of the provisions contained in this section, or to make and render said list or return, as aforesaid, for the space of thirty days after the time when said list or return ought to have been made as aforesaid, the Assistant Assessor of the respective districts shall proceed to estimate the duties, as heretofore provided in other cases of delinquency; and, in case of neglect or refusal to pay the duties, as aforesaid, for the space of thirty days after said duties become due and payable, said owner, possessor, or person or persons, having the care or management of said newspaper or publications, as aforesaid, shall pay, in addition thereto, a penalty of five per cent. on the amount due; and, in case of fraud or evasion, whereby the revenue is attempted to be defrauded, or the duty withheld, said owners, possessors, or person or persons having the care or management of said newspapers or other publications, as aforesaid, shall forfeit and pay a penalty of $500 for each offence, or for any sum fraudulently unaccounted for; and all provisions in this act in relation to liens, assessments and collection, not incompatible therewith, shall apply to this section and the objects herein embraced: *Provided*, That in all cases where the rate or price of advertising is fixed by any law of the United States, State or Territory, it shall be lawful for the company, person or persons, publishing said advertisements, to add the duty or tax imposed by this act to the price of said advertisements, any law, as aforesaid, to the contrary notwithstanding.

INCOME DUTY.

SEC. 83. That for the purpose of modifying and re-enacting, as hereinafter provided, so much of an act, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved 5th of August, 1861, as relates to an income tax: that is to say, sections 49, 50, and 51, be, and the same is hereby repealed.

SEC. 84. That from and after the first day of May next, there shall be levied, collected, and paid annually, upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents, interest, dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any source whatever, except as hereinafter mentioned, if such annual gains, profits or income exceeds the sum of six hundred dollars, a duty of 3 per cent. on the amount of such annual gains, profits, or income over and above the said sum of $600; and upon the annual gains, profits, or income, rents and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the Government of the United States, there shall be levied, collected, and paid a duty of 5 per cent.

SEC. 85. That in estimating said annual gains, profits or income, whether subject to a duty, as provided in this act, of three per centum, or of five per centum, all other National, State, and local taxes, lawfully assessed upon the property or other sources of income, as aforesaid, from which said annual gains, profits, or income is or should be derived, shall be first deducted, and all gains, profits, or income derived from salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, including Senators and Members of Congress, or derived from interest or dividends on stock, capital, or deposits in any bank or savings institution, or on any bonds or other evidences of indebtedness of any railroad company or corporation, which shall have been assessed and paid by said banks, savings institutions or railroad companies, as aforesaid, shall also be deducted, and the duty herein provided for shall be assessed and collected for the year next preceding the time of assessing and collecting said duty, that is to say, on the first day of May, 1862, and in each year thereafter: *Provided*, That upon such portion of said gains, profits or income, whether subject to a duty as provided in this act of three per centum or of five per centum, which shall be derived from interest upon notes, bonds, or other securities of the United States, there shall be levied, collected, and paid, a duty not exceeding one and one-half of one per centum, anything in this act to the contrary notwithstanding.

SEC. 86. That the duties on incomes herein imposed shall be due and payable on or before the 30th day of June, in the year 1862, and in each year thereafter, until and including the year 1865, and no longer; and to any sum or sums annually due and unpaid, for thirty days after the 30th of June, as aforesaid, there shall be levied, in addition thereto, the sum of five per centum on the amount of duties so unpaid, as a penalty; and, if any person or persons, or party, liable to pay such duty, shall neglect or refuse to pay the same, the amount due shall be a lien in favor of the United States from the time it was due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property, and rights to property, stocks, securities, and debts of every description from which the income upon which said duty is assessed or levied shall have accrued, or may or should accrue; and in default of the payment of said duty for the space of thirty days after the same shall have become due, said lien may be enforced by distraint upon such property, rights to property, stocks, securities, and evidences of debt, by whomsoever holden; and for this purpose the Commissioner of Internal Revenue, upon the certificate of the collector or deputy collector that said duty is due and unpaid for the space of ten days after notice duly given of the levy of such duty, shall issue a warrant, in form and manner to be prescribed by said Commissioner of Internal Revenue, under the directions of the Secretary of the Treasury, and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities, and evidences of debt, a further sum, to be fixed and stated in such warrant, over and above the said annual duty, interest, and penalty for non-payment, sufficient for the fees and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the Collector or Deputy Collector of the sale shall give a valid title to the purchaser, whether the property be real or personal; and, where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company, or association to record the same on their books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock therefor in lieu of any original or prior certificates, which shall be void whether cancelled or not; and said certificates of sale of the Collector or Deputy Collector, where the subject of sale shall be securities, or other evidences of debt, shall be good and valid receipts to the person or party holding the same, as against any person or persons, or other party holding, or claiming to hold possession of such securities or other evidences of debt.

SEC. 87. That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, to make return in the list or schedule, as provided in this act, to the proper officer of internal revenue, of the amount of his or her income, or the income of such minors or persons as may be held in trust, as aforesaid, according to the requirements hereinbefore stated, and in case of neglect or refusal to make such return, the assessor or assistant assessor shall assess the amount of his or her income, and proceed thereafter to collect the duty thereon in the same manner as is provided for in other cases of neglect and refusal to furnish lists or schedules in the general provisions of this act, where not otherwise incompatible, and the assistant assessor may increase the amount of the list or return of any party making such return, if he shall be satisfied that the same is understated: *Provided*, That any party, in his or her own behalf, or as guardian or trustee, as aforesaid, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she was not possessed of an income of $600, liable to be assessed according to the provisions of this act, or that he or she has been assessed elsewhere and the same year for an income duty, and shall thereupon be exempt from an income duty; or if the list or return of any party shall have been increased by the Assistant Assessor in manner as aforesaid, he or she may be permitted to declare, as aforesaid, the amount of his or her annual income, or the amount held in trust as aforesaid, liable to be assessed as aforesaid, and the same so declared shall be received as the sum upon which duties are to be assessed and collected.

STAMP DUTIES.

SEC. 88. That, on and after the 1st day of May next, there shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned and described in the schedule (marked B,) hereunto annexed, or for, or in respect of the vellum, parchment or paper upon which such instruments, matters, or things, or any of them, shall be written or printed, by any person or persons or party who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several duties or sums of money set down in figures against the same, respectively or otherwise specified or set forth in the said schedule.

SEC. 89. That if any person or persons shall make, sign, or cause to be made, signed, or issued, any instrument, document or paper of any kind or description whatsoever, without the same being duly stamped for denoting the duty hereby imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of $50, and such instrument, document, or paper, as aforesaid, shall be deemed invalid and of no effect.

SEC. 90. That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or, if so used, the same shall be of no avail.

SEC. 91. That no vellum, parchment, or paper, bearing a stamp appropriated by name to any particular instrument, shall be used for any other purpose, or, if so used, the same shall be of no avail.

SEC. 92. That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made or used in pursuance of this act, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled, the impression, or any part of the impression, of any such stamp or die, as aforesaid, upon any vellum, parchment, or paper, or shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment, or paper, with any such forged or counterfeited stamp or die, or part of any stamp or die, as aforesaid, with intent to defraud the United States of any of the duties hereby imposed, or any part thereof; or if any person shall utter, or sell, or expose to sale, any vellum, parchment, or paper, article or thing, having thereupon the impression of any such counterfeited stamp or die, or part of any stamp, die, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled; or if any person shall privately and secretly use any stamp or die which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall cut, tear, or get off, or cause or procure to be cut, torn or got off, the impression of any stamp or die which shall have been provided, made, or used in pursuance of this act, from any vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the duties hereby imposed; then, and in every such case, every person so offending, and every person knowingly and wilfully aiding, abetting, or assisting in committing any such offence, as aforesaid, shall be deemed guilty of felony, and shall, on conviction thereof, be punished by fine not exceeding $1,000, and by imprisonment and confinement to hard labor not exceeding five years.

SEC. 93. That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act, the person using or affixing the same shall write thereupon the initial letters of his name, or deface the same in such a manner as to show clearly and distinctly that such stamp has been made use of, and so that the same may not again be used. And if any person shall make use of an adhesive stamp to denote any duty imposed by this act without so effectually cancelling and obliterating such stamp, he, she, or they shall forfeit the sum of $50.

SEC. 94. That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, any instrument, document or paper of any kind or description whatsoever, without the same being duly stamped for denoting the duty hereby charged thereon, he, she, or they shall, for every such bill, draft, order or note, forfeit the sum of $200.

SEC. 95. That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as the law requires for promissory notes or inland bills of exchange; and no bill of exchange shall be paid or negotiated without such stamp, and if any person shall pay or negotiate, or offer in payment, or receive or take in payment, any such draft or order, the person or persons so offending shall forfeit the sum of $100.

SEC. 96. That the Commissioner of Internal Revenue be, and is hereby, authorized to sell to and supply Collectors, Deputy-Collectors, Postmasters, Stationers, or any other persons, at his discretion, with adhesive stamps or stamped paper, vellum, or parchment, as herein provided for, upon the payment, at the time of delivery, of the amount of duties, said stamps, stamped paper, vellum, or parchment, so sold or supplied, represent, and may thereupon allow and deduct from the aggregate amount of such stamps, as aforesaid, the sum of five per cent. as commission to the Collectors, Postmasters, Stationers, or other purchasers; but the cost of any paper, vellum, or parchment, shall be added to the amount, after deducting the allowance of five per cent, as aforesaid: *Provided*, That no commission shall be allowed on any sum or sums so sold or supplied of less amount than $50.

SEC. 97. That it shall be lawful for any person to present to the Commissioner of Internal Revenue any instrument, and require his opinion whether or not the same is chargeable with any duty; and if the said commissioner shall be of opinion that such instrument is not chargeable with any stamp duty, it shall be lawful for him, and he is hereby required, to impress thereon a particular stamp, to be provided for that purpose, with such word or words or device thereon, as he shall judge proper, which shall signify and denote that such instrument is not chargeable with any stamp duty; and every such instrument upon which the said stamp shall be impressed, shall be deemed to be not so chargeable and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same, as being chargeable with stamp duty, and not stamped to denote the same.

SEC. 98. That on and after the date on which this act shall take effect no telegraph company or its agent or employe shall deliver to any person any dispatch or message without first affixing thereto an adhesive stamp, denoting the duty imposed by this act, or having the same stamped thereupon, and in default thereof shall incur a penalty of $10.

SEC. 99. That on and after the date on which this act shall take effect, no express company shall deliver to any person, or deliver at any place for any person, any bale, bundle, box or package of any description, without affixing thereto an adhesive stamp or label denoting the duty imposed by this act, and in default thereof shall incur a penalty of $10.

SEC. 100. That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties, shall extend to and include (except where manifestly inapplicable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

SEC. 101. That on and after the date on which this act shall take effect, no person or persons, firms, companies, or corporations, shall utter or vend drugs, medicines, preparations, compositions, articles, or things, upon which a duty is imposed by this act, as enumerated and mentioned in schedule C, without affixing thereto an adhesive stamp or label denoting the duty before mentioned, and in default thereof shall incur a penalty of $10: *Provided*, That nothing herein contained shall apply to any medicinal drug sold entire and without mixture or composition with any other drug, fluid, essence, spirit, or other form or denomination of medicine or drug, nor to medicines compounded according to the forms prescribed in the *United States Pharmacopœia, Wood and Bache's Dispensatory*, or any homœopathic or other professional text books now in use of like character, and not sold, offered for sale, or advertised under any other name, form or guise, than that under which they may be severally denominated and laid down in said pharmacopœias and dispensatories and text books, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded according to the written recipe or prescription of any physician or surgeon practicing his profession in the vicinity where such medicine, so prescribed, shall be compounded and sold, and specially for such person prescribing said medicine.

SEC. 102. That every manufacturer or maker of any of the articles for sale mentioned in Schedule C, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, who shall take off, remove, or detach, or cause, or permit, or suffer to be taken off, or removed, or detached, any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offence shall be committed, be subject to a penalty of $50, to be recovered before any proper judicial tribunal of the United States, together with the costs thereupon accruing, and every such article or commodity as aforesaid shall also be forfeited.

SEC. 103. That every maker or manufacturer of any of the articles or commodities mentioned in schedule C, as aforesaid, who shall sell, send out, remove, or deliver any article or commodity, as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as in this act provided, or who shall hide or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of $100, together with the forfeiture of any such article or commodity.

SEC. 104. That every manufacturer or maker of any of the articles or commodities, as aforesaid, or his chief workman, agent, or superintendent, shall, at the end of each and every month, make and sign a declaration in writing that no such article or commodity, as aforesaid, has, during such preceding month, or time when the last declaration was made, been removed, carried, or sent, or caused, or suffered, or known to have been removed, carried, or sent from the premises of such manufacturer or maker, other than such as have been duly taken account of and charged with the stamp duty, on pain of such manufacturer or maker forfeiting, for every refusal or neglect to make such declaration, $100; and if any such manufacturer or maker, or his chief workman, agent, or superintendent, shall make any false or untrue declaration, such manufacturer or maker, or chief workman, agent, or superintendent, making the same, shall forfeit $500.

SCHEDULE B.

Stamp Duties.

	Duty.
Agreement or contract, other than those specified in this schedule; any appraisement of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written	$0 05
Bill of Exchange, (inland.)—Promissory note, check, draft, or order for the payment of any sum of money drawn upon any bank, trust company, or any person or persons, companies or corporations, at sight or on demand	2
Bill of Exchange, (inland.)—Promissory note, draft, or order, for the payment in any other manner than at sight, or on demand, of any sum of money not exceeding $500	5
Exceeding $500, and not exceeding $2,500	10
Exceeding $2,500	25
Bill of Exchange, (foreign,) or letter of credit drawn in, but payable out of the United States, if drawn singly or at drawn in a set of three or more, according to the custom of merchants and bankers, for every bill of each set, where the sum made payable shall not exceed $500, or the equivalent thereof in any foreign currency in which such bills may be expressed, according to the standard of value fixed by the United States	5
Exceeding $500, and not exceeding $2,500	10
Exceeding $2,500	25
Bill of lading or receipt, (other than charter party,) for any goods, merchandise, or effects, to be exported from a port or place in the United States to any foreign port or place	10
Bill of lading or receipt for any goods, merchandise, or effects, to be carried from one port or place in the United States to any other port or place in the United States, either by land or water, except when carried by any express company or carrier	5
Express.—Any bale, bundle, box or package of any description, carried by any express company, or carrier, or person acting as such, if the freight or charge upon the same shall not exceed 50 cents	3
If exceeding 50 cents, and not exceeding $1	5
Exceeding $1	10
Bond.—For indemnifying any person who shall have become bound or engaged as surety for any sum of money, or for the due execution or performance of the duties of any office, and to account for money received by virtue thereof	50
Bond of any description not otherwise charged in this schedule	25
Certificate of stock in any incorporated company	25
Certificate of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company	25
Certificate.—And certificate of damage, or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such	25
Certificate of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such—	
If for a sum not exceeding $100	2
For a sum exceeding $100	5
Certificate of any other description than those specified	10
Charter Party.—Contract or agreement for the charter of any ship, or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship, or vessel, or steamer, and any other person or persons, for or relating to the freight or conveyance of any goods or merchandise on board of such ship, or vessel, or steamer, if the registered tonnage of such ship, or vessel, or steamer, does not exceed 300 tons	3 00
Exceeding 300 tons, and not exceeding 600 tons	5 00
Exceeding 600 tons	10 00
Contract.—Broker's note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such	10
Conveyance.—Deed, instrument or writing, whereby any lands, tenements or other things sold shall be granted, leased, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her or their direction	1 00
Dispatch, telegraphic.—Any dispatch or message sent by telegraph: *Provided*, That all messages and dispatches sent or forwarded, on the business or for the use of telegraph companies or railroad companies, such as may be sent or received free of charge, and such as may be for the use of any fire or police department of any city or town, shall be exempt from duty	3
Entry of any goods, wares or merchandise at any Custom-house, either for consumption or warehousing	1 00
Entry for the withdrawal of any goods or merchandise from bonded warehouse	50
Insurance, (Life.)—Policy of insurance or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives—	
Where the sum insured shall not exceed the sum of $2,500	50
Exceeding the sum of $2,500, and not exceeding $10,000	1 00
Exceeding the sum of $10,000	2 50
Insurance, (Marine and Inland.)—Policy of insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any ship or vessel, or upon any goods, merchandise, specie, or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in, or relating to any ship or vessel which may lawfully be insured; or upon any goods, merchandise, specie, or other property transported by any conveyance whatsoever, from any port or place to any other port or place—	
Where the amount insured shall not exceed the sum of $2,500	50
Exceeding the sum of $2,500, and not exceeding $10,000	1 00
Exceeding the sum of $10,000	2 50
Insurance, (fire.) Policy of insurance or other instrument, by whatever name the same shall be called, whereby any insurance shall be made of, or upon any building, goods, wares, merchandise, or other property, from loss or damage by fire, or arising therefrom, by any insurance company, or its agent, or other person—	
Where the amount insured shall not exceed the sum of $2,500	50
Exceeding the sum of $2,500, and not exceeding $10,000	1 00
Exceeding the sum of $10,000	2 50
Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof—	
If for a period of time not exceeding three years	50
If for a period exceeding three years	1 00
Manifest of part of the cargo of any vessel, (clearance)	25
Manifest of the cargo of any ship, vessel, or steamer—	
If the registered tonnage of such ship, vessel, or steamer does not exceed 300 tons	1 00
Exceeding 300 tons, and not exceeding 600 tons	3 00
Exceeding 600 tons	5 00
Mortgage of lands, estate, or property, real or personal, heritable, or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due, and owing or foreborne to be paid, being payable; also any conveyance of any lands, estate or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money	1 00
Notarial act, any whatsoever, not otherwise charged in this schedule	25
Passage ticket, by any vessel from a port in the United States to a foreign port, if less than $30	50
Exceeding $30	1 00
Power of attorney for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon	25
Power of attorney or proxy for voting at any election for officers of any incorporated company or society	10
Power of attorney to receive or collect rent	25
Power of attorney to sell and convey real estate, or to rent or lease the same, or to perform any and all other acts not hereinbefore specified	1 00
Probate of will, or letters of administration: Where the estate and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of $2,500	50
To exceed $2,500 and not exceeding $5,000	1 00
To exceed $5,000 and not exceeding $20,000	2 00
To exceed $20,000 and not exceeding $50,000	5 00
To exceed $50,000 and not exceeding $100,000	10 00
Exceeding $100,000	20 00
Warehouse receipt, or memorandum of any goods, merchandise, or property of any kind held on storage in any public or private warehouse or yard	25
Legal document:	
Appeal from the decree of any court to a higher or appellate court	50
Writ, summons, subpœna, or other original process commenced in any court of law or equity	50

SCHEDULE C.

Medicines, for and upon every packet, box, bottle, pot, phial, or other inclosure, containing any drugs, herbs, pills, powders, tinctures, potions, cordials, bitters, anodynes, tonicis, plasters, liniments, salves, ointments, drops, waters, essences, spirits, oils, or other preparation or composition whatsoever, used or applied, or to be used or applied, externally or internally as medicines or medicaments, for the prevention, cure or relief of any disorder or complaint incident to or in anywise affecting the human or animal body, which shall be uttered or sold in the United States, where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents 3

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents 5

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of one dollar 10

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents, or fractional part thereof, over and above one dollar, as before mentioned, an additional 5

Schedule of drugs, herbs, pills, powders, tinctures, potions, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, drops, waters, essences, spirits, oils, preparations and compositions:

Aromatic Snuff, Balm of a Thousand Flowers, Balm of Life, Balsam of Wild Cherry and Iceland Moss, Balsam of Liverwort, Badger's Cod Liver Oil, Brandreth's Pills, British Oil, Bull's Sarsaparilla, Burnett's Cocoaine, Cathartic Pills, Catarrh Snuff, Cough Syrup, Croup Remedy, Croup Syrup, Dentifrice, Epileptic Pills, Essence of Life, Eye Water, Family Pills, Female Pills, Glycerine Lotion, Hair Restorative, Hostetter's Bitters, Hyperion Fluid, Hair Dye, Magic Liniment, Old Dr. Jacob Townsend's Sarsaparilla, Oxygenated Bitters, Pain Killer, Pulmonary Balsam, Pulmonic Syrup, Pectoral Balsam, Pulmonic Wafers, Railroad Pills, Ready Relief, Richardson's Bitters, Russia Salve, Schiedam Schnapps, Sherry Wine Bitters, Sugar-coated Pills, Tonic Mixture, Tooth Powder, Vegetable Pulmonary Balsam, Vermifuge, Worm Lozenges.

Or, by whatsoever other name the same heretofore have been,

THE NATIONAL TAX BILL

Provisions of the Measure now Before Congress.

THE MACHINERY FOR COLLECTION.

THE DUTIES LEVIED.

Pains, Penalties, and Other Provisions.

The following is a correct copy of the Tax bill reported from the House Committee of Ways and Means, by Mr. STEVENS, of Pennsylvania:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of superintending the collection of internal duties, stamp duties, licenses or taxes imposed by this act, or which may be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department to be called the office of the Commissioner of Internal Revenue; and the President of the United States is hereby authorized to nominate, and with the advice and consent of the Senate, to appoint a Commissioner of Internal Revenue, with an annual salary of five thousand dollars, who shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same, or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes, as may be necessary to carry this act into effect, with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or dies, for expressing and denoting the several stamp duties, or the amount thereof, in the case of percentage duties, imposed by this act, and to alter and renew or replace such stamps, from time to time, as occasion shall require; and the Secretary of the Treasury may assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require.

GENERAL PROVISIONS.

SEC. 2. That for the purpose of assessing, levying and collecting the duties or taxes hereinafter prescribed by this act, the President of the United States be, and he is hereby, authorized to divide, respectively, the States and Territories of the United States and the District of Columbia into convenient collection districts, and to nominate, and, by and with the advice and consent of the Senate, to appoint an Assessor and a Collector for each such district, who shall be freeholders and residents within the same: *Provided*, That any of said States and Territories, as well as the District of Columbia, may, if the President shall deem it proper, be erected into and included in one district.

SEC. 3. That each of the Assessors shall divide his district into a convenient number of assessment districts, within each of which he shall appoint one respectable freeholder to be Assistant Assessor; and each Assessor and Assistant Assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent person, an oath or affirmation, that he will faithfully execute the duties of his office.

SEC. 4. That before any such collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with sureties to be approved as sufficient by the Solicitor of the Treasury, containing the condition that said collector shall justly and faithfully account for to the United States, and pay over, in compliance with the order or regulations of the Secretary of the Treasury, all public monies which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury, to be by him directed to be put in suit upon any breach of the condition thereof. And such collectors shall, from time to time, renew, strengthen, and increase their official bonds, as the Secretary of the Treasury may direct.

SEC. 5. That such collector shall be authorized to appoint as many deputies as he may think proper, to be by him compensated for their services, and also to revoke the powers of any deputy. *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the duties and taxes so assessed and payable in his district.

SEC. 6. That it shall be the duty of any person or persons, partnerships, firms, associations, or corporations, made liable to any duty, license, stamp, or tax imposed by this act, annually, when not otherwise and differently provided for, on or before the first day of May next, and in each year thereafter, and in all other cases before the day of levy, to make a list or return to the Assistant Assessor of the District where located, of the amount of annual income, the number of articles or objects charged with a special duty or tax, the quantity of goods, wares and merchandise made or sold, and charged with a specific or ad valorem duty or tax, the several rates and aggregate amount according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

SEC. 7. That said Assessor shall, on the first day of May next, and in each year, and from time to time thereafter, direct and cause the several Assistant Assessors to proceed through every part of their respective districts, and inquire concerning all persons being within the collection district where they reside, owning, possessing, or having the care or management of any property, or objects liable to pay any duty, stamp or tax, including all persons liable to pay a license duty, and to value and enumerate the said objects of taxation, respectively.

SEC. 8. That if any person shall not be prepared to exhibit a written list when required it shall be the duty of the officer to make such list, which, being distinctly read and consented to, shall be received as the list of such person.

SEC. 9. That if any person shall exhibit a false list or statement, with intent to defraud, such person shall be subjected to fine not exceeding $500, at the discretion of the Court; and thereupon the Assessors, for the purpose of making a true list, are authorized to enter into and upon all and singular the premises, respectively; and from the valuation and enumeration so made there shall be no appeal.

SEC. 10. That absentees shall receive ten days' written notice to prepare their list.

SEC. 11. That if any person refuse or neglect to give such list, the Assessors shall enter the premises and perform the duty; and the person so failing or neglecting, unless in case of sickness or absence from home, shall forfeit and pay the sum of $100, except where otherwise provided for, to be recovered for the use of the United States, with costs of suit, in any Court having competent jurisdiction.

SEC. 12. That whenever there shall be any taxable articles not owned, managed or reported by any person within any assessment district, it shall be the duty of the assessor to enter the premises and make lists of the same, which lists shall be taken as good and sufficient.

SEC. 13. That those having charge of taxable articles or property, not lying within the assessment district in which they reside, shall be permitted to make out and deliver lists within their own district.

SEC. 14. Defines the arrangement of lists, and prescribes a penalty for assessors who fail in their duty.

SEC. 15. That assessors shall advertise all persons where said lists may be examined, and that during ten days after the publication of the notification, as aforesaid, appeals will be received and determined by him relative to any erroneous or excessive valuations or enumerations by the assistant assessor. The assessor shall have power to reexamine and equalize the valuations as shall appear just and equitable.

SEC. 16. That said Assessor shall immediately after the expiration of the time for hearing appeals, make out lists containing the sums payable; and in default of performance of the duties enjoined upon Assessors by this section, they shall, severally and individually, forfeit and pay the sum of five hundred dollars; and moreover, shall forfeit their compensation as Assessors.

SEC. 17. That there shall be paid to the several Assessors and assistant Assessors—to each Assessor two dollars per day for every day employed in making arrangements and giving instructions to the assistant Assessors for the valuation; and three dollars per day for every day employed in hearing appeals, revising valuations, and making out lists; and one dollar for every hundred taxable persons contained in the tax-list; to each assistant Assessor, two dollars for every day actually employed in collecting lists and making valuations, and one dollar for every hundred taxable persons contained in the tax-list. And said Assessors and assistant Assessors, shall also be allowed their necessary and reasonable charges for stationery and blank books, and ten cents per mile for each and every mile traveled; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized.

SEC. 18. Provides that each collector shall subscribe three different receipts.

SEC. 19. That each collector, before receiving any list for collection, shall give an additional bond, with good surety for the faithful discharge of his duties.

SEC. 20. That said collectors shall advertise when and where duties and taxes are payable; delinquents shall be visited at their dwellings and the dues demanded; and if not then paid, the collector shall proceed to collect the duties or taxes by distraint and sale of the property or effects of the delinquents, having previously notified the delinquent thereof and published the same: *Provided*, That in any case of distraint, the goods, chattels or effects so distrained shall and may be restored to the owner, if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with necessary expenses and fees: *Provided*, That it shall not be lawful to make distraint of the tools or implements of a trade or profession, or any other articles exempted from distress or execution by the laws of any State, beasts of the plow necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.)

SEC. 21. That in cases when the property liable to duties or taxes may not be divisible, so as to enable the collector to raise the whole amount of the tax by sale, the whole of the property shall be sold and the surplus paid to the owner. And if the property cannot be sold for the amount due, the collector shall purchase the same in behalf of the United States. *Provided*, That the owner or legal representative of the property, before it shall have been actually sold, shall be allowed to pay the amount of the duties or taxes therein, with an addition of five per centum on the same, on the payment of which the sale of the property shall not take place.

SEC. 22. That with respect to property on which the duty or tax shall not have been paid within ninety days after the day on which the Collector shall have received the collection lists from the assessors, the Collector shall cause notifications to those interested, to be published for twenty days; and if the owners of the property on which such duties or taxes may be due shall be permitted to pay to such Collector the said duty or tax, with an addition of five per centum thereon: *Provided*, That such payment is made within six months after the day on which the Collector of the district where such property lies had notified that the tax had become due on the same.

SEC. 23. That when any tax shall have remained unpaid for six months, the Collector, having advertised the same, shall proceed to sell so much of said property as may be necessary.

SEC. 24. That Collectors shall pay over, monthly, the moneys by them collected.

SEC. 25. That each Collector shall be charged with the whole amount of taxes by him receipt; and shall be allowed credit for the amount of duties or taxes contained in the lists transmitted; and also for the duties or taxes of such persons as may have absconded, or become insolvent, subsequent to the date of the assessment, and prior to the day when the duty or tax ought, according to the provisions of this act, to have been collected: *Provided*, That it shall be proved that due diligence was used by the Collector, and that no property was left from which the duty or tax could have been recovered.

SEC. 26. That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the time provided, a warrant of distress shall issue against him and his sureties, and the sums due shall be levied and collected by distress and sale of the goods and chattels, or any personal effects of the delinquent Collector; and furthermore, if he abscond, and goods, chattels and effects cannot be found sufficient to satisfy the said warrant, the said Marshal or his Deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent Collector.

SEC. 27. That any Collector who may be guilty of extortion or oppression shall be liable to pay a sum not exceeding $2,000, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction.

SEC. 28. That in case any distillery or still, or any other building used by any person or persons for any purpose where a license shall have been granted, shall be burnt or otherwise destroyed, so that the same shall not be in actual use for a period of six months, or longer, during the time for which a license has been granted, the Collector for the district wherein the same shall have been situated is hereby directed to repay one-half of the duties which may have been paid for the license granted therefor, as would have accrued for the time between such burning or destruction thereof and the expiration of the period for which such license was granted.

SEC. 29. That the Collector or his deputy shall be authorized to enter, in the day-time, any brewery, distillery, or place where any property, subject to duty or taxation, are made or kept, for the purpose of examining the same, or inspecting the accounts required by this act to be made. And every owner of such brewery, or place, who shall refuse to admit such officer, or to inspect such accounts, shall, for every such refusal, forfeit and pay the sum of $500.

SEC. 30. That if any person shall forcibly obstruct or hinder any Collector in his duty, he shall, for every offence forfeit the sum of $500.

SEC. 31. That in case of the sickness or temporary disability of a Collector to discharge such of his duties as cannot under existing laws be discharged by a Deputy, they may be devolved by him upon one of his Deputies.

SEC. 32. That in case a Collector die, resign, or be removed, the Deputy longest in service shall discharge his duties until a successor be appointed.

SEC. 33. That it shall be the duty of the Collectors aforesaid, or their Deputies, to collect all the duties and taxes imposed by this act, however the same may be designated, and to prosecute for the recovery of the same.

SEC. 34. That any person who shall be convicted of willfully taking a false oath or affirmation, shall be liable to the pains and penalties to which persons are liable for willful and corrupt perjury, and shall, moreover, forfeit the sum of $500.

SEC. 35. That separate accounts shall be kept at the Treasury of all moneys received from internal duties or taxes in each of the respective States, Territories and collection districts; and that separate accounts shall be kept of the amount of each species of duty or tax that shall accrue.

SEC. 36. That there shall be allowed to the Collectors, in full compensation for their services and that of their deputies, a commission of 4 per centum upon the first $100,000, 1 per centum upon the second $100,000, and one-half of 1 per centum upon all sums above $200,000. *Provided*, That in no case shall such commissions exceed the sum of $8,000.

SEC. 37. That an allowance of five per centum shall be made upon and deducted from all duties returned or paid over to the Commissioner of Internal Revenue by any railroad companies or railroad corporations, banks, saving institutions, and insurance companies.

SEC. 38. That when any duty or tax shall have been paid by levy and distraint, any person or persons or party who may feel agrieved thereby, may apply to the Assessor of the district for relief; and if it appears that the amount was wrongfully levied or collected, the same shall be refunded and paid to the person or persons or party as aforesaid, from any moneys in the Treasury not otherwise appropriated.

SEC. 39. That should any of the people be in actual rebellion at the time this act goes into operation, so that the laws cannot be executed therein, it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act, so soon as the authority of the United States therein shall be reestablished, and to collect the sums which would have been due.

SEC. 40. That the officers who may be appointed under this act are authorized to perform all the duties relating to the assessment and collection of the direct tax imposed by an act entitled, "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved Aug. 5, 1861, or any direct tax which may be hereafter enacted.

SPIRITS, ALE, BEER AND PORTER.

SEC. 41. That every person who, on the 1st day of May next, shall be the owner of any still or stills, or other implements used in lieu of stills, for the purpose of distilling spirituous liquors, shall apply for, in writing, and obtain from the Collector a license for using such still or stills, or other implements, and each such license hereafter to be granted shall remain in force until the 1st day of January next after the date thereof, and no longer, which licenses shall respectively be granted upon the payment of the sum of $100.

SEC. 42. That it shall be the duty of the Collectors to grant licenses for distilling, which licenses shall be granted to any person, being a citizen of the United States, or a resident of the District in which the license is granted, who shall desire the same, upon payment of the sum payable by this act upon each license.

SEC. 43. That the application for a license for distilling shall state the place of distilling, the number and capacity of the still or stills, boiler or boilers; and any person making a false statement in either of the said particulars, shall forfeit the sum of $100, to be recovered with costs of suit.

SEC. 44. That, in addition to the duties payable for licenses hereinbefore provided there shall be paid on all spirits that may be distilled, of first proof, on and after the 1st day of May aforesaid, the duty of fifteen cents on each and every gallon, which shall be paid by the owner, agent or superintendent of the still, or other vessel in which the said spirituous liquors shall have been distilled, which duty shall be paid at the time of rendering the accounts of spirituous liquors so chargeable with duty, required to be rendered by the following section of this act; *provided*, that the duty on spirituous liquors, and all other spirituous beverages enumerated in this act, shall be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of proof.

SEC. 45. That the term first-proof, used in this act, is hereby declared to mean, that proof of a liquor which corresponds to fifty degrees of Tralles' centesimal hydrometer, at the temperature of sixty degrees of Fahrenheit's thermometer; and that in reducing the temperatures to the standard of sixty, and in levying duties on liquors above and below proof, the table of commercial values, contained in the manual for inspectors of spirits, prepared by Prof. McCULLOH, under the superintendence of Prof. BACHE, and adopted by the Treasury Department, shall be used and taken as giving the proportions of absolute alcohol in the liquids gauged and proved according to which duties shall be levied.

SEC. 46. That every person who shall own or have charge of any still or other vessel used for distilling spirituous liquors, shall from day to day make true and exact entry, or cause to be entered, in a book to be kept for that purpose, the number of gallons of spirituous liquors distilled, which book shall always be open in the day time for the inspection of the said Collector, who may take any minutes, or transcripts thereof, and shall render to said Collector, on the first day of each and every month in each year, or within ten days thereafter, a general account in writing, taken from his books, of the number of gallons of spirituous liquors distilled for the month preceding said day, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue; and shall pay to the Collector the duties which by this act ought to be paid on the spirituous liquors so distilled, and in said accounts mentioned, at the time of rendering an account thereof.

SEC. 47. That the entries made in the books of the distiller shall be verified by oath or affirmation.

SEC. 48. That the owner, in case the entries shall not be made by himself, shall swear that to the best of his knowledge they are true.

SEC. 49. That on and after the first day of May next, there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty of $1 for each and every barrel containing not more than thirty-one gallons, and at a like rate for fractional parts of a barrel, which shall be brewed or manufactured and sold within the United States or the Territories thereof, or within the District of Columbia, after that day, which duty shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors shall be made, and shall be paid at the time of rendering the accounts of such fermented liquors so chargeable with duty.

SEC. 50. That every person who, on said first day of May next, shall be the owner or occupant of any brewery or premises used or intended to be used for the purpose of brewing or making such fermented liquors, shall, from day to day, enter or cause to be entered, in a book to be kept by him for that purpose, and which shall be open at all times between the rising and setting of the sun for the inspection of said Collector, who may take any minutes or memoranda or transcripts thereof, the number of barrels and fractional parts of barrels of fermented liquors made, keeping separate accounts of the several kinds and descriptions; and shall render to said Collector, on the first day of each month in each year, or within ten days thereafter, a general account, in writing, taken from his books, of the number of barrels and fractional parts of barrels of each kind of fermented liquors made for one month preceding said day, or for such portion thereof as may have elapsed from the day of such entry to said day which shall next ensue; and shall verify, or cause to be verified, the said entries, reports, books, and general accounts, on oath or affirmation, to be taken before the Collector, or some officer authorized by the laws of the State to administer the same according to the form required by this act where the same is prescribed; and shall also pay to the said Collector the duties which, by this act, ought to be paid on the liquor made, and in the said accounts mentioned, at the time of rendering the accounts thereof, as aforesaid.

SEC. 51. That the entries shall be verified by the oath of the person by whom they were made.

SEC. 52. That, in case they were not made by the owner, he shall swear to their accuracy, to the best of his knowledge.

SEC. 53. That all beer, lager beer, ale, porter, and other similar fermented liquors which shall be made, and all spirituous liquors which shall be distilled, within the United States or the Territories thereof, or the District of Columbia, the duties on which shall not have been paid, according to the true intent and meaning of this act, shall be forfeited, and may be seized as forfeited, by any collector of internal duties: *Provided, always*, That such liquors and spirits shall not be liable to seizure and forfeiture, in the hands of a *bona fide* purchaser, without notice that the duties thereon have not been paid or secured to be paid.

SEC. 54. That the owner, agent or superintendent of any vessel used in making fermented liquors, or of any still, boiler or other vessel used in the distillation of spirits on which duty is payable, who shall neglect or refuse to make true and exact entry and report of the same, shall forfeit for every such neglect or refusal all the liquors and spirits made by or for him, and all the vessels used in making the same, or the stills, boilers, and other vessels used in distillation, together with the sum of $500, to be recovered with costs of suit.

SEC. 55. That in all cases in which the duties aforesaid, payable on spirituous liquors distilled, of beer, lager beer, ale, porter, and other similar fermented liquors, shall not be paid at the time of rendering the account of the same, as herein required, the person or persons chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and in case such duties, with such addition, be not paid within thirty days from the time said duties ought to be paid, the Collector of the District shall make a personal demand of the same from such person or persons, or by notice in writing, left at his, her, or their dwelling; and in case of refusal or neglect to pay said duties, ten days after such demand or notice, the amount thereof may be recovered by distraint and sale of the goods, chattels, and effects of the delinquent. *Provided*, That in every case of distraint for the payment of the duties aforesaid, the goods, chattels, or effects so distrained may and shall be restored to the owner or possessor if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, but in case of non-payment or neglect to tender as aforesaid, the said officer shall proceed to sell the said goods, chattels and effects at public auction, and may and shall retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of said distraint and sale, and a commission of five per centum thereon for his own use; rendering the overplus, if any there be, to the person whose goods, chattels and effects shall have been distrained: *Provided, further*, That it shall not be lawful to make distraint of the tools or implements of a trade or profession, or any other articles exempted from distress or execution by the laws of any State, beasts of the plough necessary for the cultivation of improved lands, arms, or necessary household furniture, and apparel for a family.

LICENSES.

SEC. 56. That every license which is authorized or required to be taken out by this act shall be granted, and the duty thereon imposed shall be paid in and throughout the United States, in manner and form following, that is to say: such license shall be granted upon the delivery by the Assistant Assessor of the district of the list of the person and persons to be licensed, with the rate of the license required stated therein, under the hand and seal of the Collector or Deputy Collector of the district wherein the same is required, or of such person or persons as the Commissioner of Internal Revenue shall from time to time employ for that purpose, and the duty thereupon imposed as aforesaid, shall be paid to such Collector, or other person, as aforesaid, at the time of granting the license; and every Collector, Deputy Collector, or other person employed by the Commissioner of Internal Revenue as aforesaid, is and are hereby respectively authorized and required to grant and deliver every such license, according to the provisions of this act and the form prescribed by the Commissioner of Internal Revenue, to the person or persons who shall apply for and be legally entitled to receive the same forthwith upon payment of the duty or sum of money thereupon imposed, free from all fee, gratuity, or other payment whatsoever.

SEC. 57. That if any person or persons shall exercise or carry on any trade or business hereinafter mentioned for the exercising or carrying on of such trade or business a license is required by this act, without taking out such license as in that behalf required, he, she, or they shall, for every such offence, respectively, forfeit a penalty equal to three times the amount of the duty or sum of money imposed for such license, to be sued for in any Court of competent jurisdiction, in the name of the United States, one moiety thereof to the use of the United States, the other moiety to the use of the person, who, if a collector, shall first discover, and, if other than a collector, shall first give information of the fact whereby said forfeiture was incurred.

SEC. 58. That in every license to be taken out under or by authority of this act, shall be contained and set forth the purpose, trade or business, for which such license is granted, and the true name and place of abode of the person or persons taking out the same, and the true date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade or business for which such license is granted shall be carried on: *Provided, always*, That persons in partnership and carrying on their trade or business in one place and set of premises only, shall not be obliged to take out more than one license in any one year for the purpose of carrying on such trade or business, save and except that each and every person whatsoever exercising or carrying on the trade or business of auctioneer or peddlers, or acting as such, shall take out a separate and distinct license for that purpose: *And provided further*, That no one license taken out under or by authority of this act by any person or persons, except auctioneers and peddlers, shall authorize or empower such persons to exercise or carry on the trade or business mentioned in such license in more than one separate and distinct set of premises, such premises being all adjoining or contiguous to each other, and situate in one place, and held together for the same trade or business, and of which he, she or they shall have made lawful entry, to exercise or carry on therein his, her or their trade or business, as aforesaid, at the time of granting such license, but that a separate and distinct license shall be taken out by all and every such person or persons as aforesaid, except as aforesaid, to exercise or carry on his, her or their trade or business, as aforesaid, at or in any other or different premises than as before mentioned.

SEC. 59. That in every case where more than one of the pursuits, business, or occupations hereinafter described, shall be pursued or carried on in the same place, by the same person, at the same time, except as therein mentioned, license must be taken out for each kind, according to the rates severally prescribed.

SEC. 60. That every person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments, by auction, shall, over and above any license to him or her granted as an auctioneer, take out such license as is required by law, to deal in wholesale or retail, or to vend, trade in, or sell any goods or commodities for the dealing in, or wholesale or retail, or vending, trading in, or selling of which a license is specially required, before he or she shall be permitted or authorized to sell such goods or commodities at private sale; and if any such person shall sell any such goods or commodities, as aforesaid, otherwise than by auction, without having taken out such license as aforesaid for that purpose, he or she shall be subject and liable to the penalty in that behalf imposed upon persons dealing in or retailing, vending, trading, or selling any such goods or commodities without license, notwithstanding any license to him or her before granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements or hereditaments by auction, anything herein contained to the contrary notwithstanding: *Provided always*, That where such goods or commodities as aforesaid are the property of any person or persons duly licensed to deal in or to retail, or to vend, trade in, or sell the same, such person or persons having made lawful entry of his, her, or their house or premises for such purpose, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements or hereditaments by auction as aforesaid, being duly licensed for that purpose, to sell such goods or commodities as aforesaid, at auction, for and on behalf of such person or persons, and upon his, her, or their entered house or premises, without taking out a separate license for such sale.

SEC. 61. That upon the death of any person or persons licensed under or by virtue of this act, or upon the removal of any such person or persons from the house or premises at which he, she, or they were authorized by such license to exercise or carry on the trade or business mentioned in such license, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license, or otherwise, as the Commissioner of Internal Revenue shall direct, the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purposes as aforesaid, in like manner to exercise or carry on the same trade or business mentioned in such license, in or upon the same house or premises at which such person or persons as aforesaid deceased, or removing as before mentioned, by virtue of such license to him, her, or them, in that behalf granted, before exercised or carried on such trade or business for and during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty, or any fee thereupon for the residue of such term, and until expiration thereof: *Provided, always*, That a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on as aforesaid shall thereupon be made by and in the name or names of the person or persons to whom such authority as aforesaid shall be granted.

SEC. 62. That on and after the first day of May next, and annually thereafter, a license shall be taken out for carrying on or transacting the pursuits, business, occupation, or employment hereinafter specified, or if commenced subsequent to the time as aforesaid, at the date thereof, and to continue one year, at the place or premises to be described in such license, for each of which licenses the sums herewith stated shall be respectively and annually paid. Any number of persons carrying on such business in copartnership may transact such business at such place under such license, and not otherwise.

1. Bankers shall pay $100 for each license. Every person shall be deemed a banker within the meaning of this act who keeps a place of business where credits are opened in favor of any person, firm, or corporation, by the deposit or collection of money or currency, and the same, or any part thereof, shall be paid out or remitted upon the draft, check, or order of such creditor, but not to include incorporated banks, or other banks legally authorized to issue notes as circulation.

2. Auctioneers shall pay $20 for each license. Every person shall be deemed an auctioneer within the meaning of this act who shall offer property of any kind for sale to the highest or best bidder, excepting such sales as may be ordered to be made by the decree, order, or judgment of any judicial tribunal.

3. Wholesale dealers in liquors of every description, including distilled spirits, fermented liquors, and wines of all kinds, shall pay $50 for each license. Every person who shall sell or offer for sale any such liquors in quantities of more than three gallons at one time, to the same purchaser, shall be regarded as a wholesale dealer in liquors within the meaning of this act.

4. Retail dealers in liquors, including distilled spirits, fermented liquors, and wines of every description, shall pay $20 for each license. Every person who shall sell or offer for sale such liquors in less quantities than three gallons at one time, to the same purchaser, shall be regarded as a retail dealer in liquors under this act. But this shall not authorize any spirits, liquors, wines, or malt liquors, to be drunk on the premises.

5. Retail dealers shall pay $10 for each license. Every person whose business or occupation is to sell or offer to sell groceries, or any goods, wares, or merchandise, of foreign or domestic production, in less quantities than a whole original piece or package at one time, to the same person, (not including wines, spirituous or malt liquors, nor excluding stationery, drugs, medicines, cigars, snuff or tobacco,) shall be regarded as a retail dealer under this act.

6. Wholesale dealers shall pay $50 for each license. Every person whose business or occupation is to sell, or offer to sell, groceries, or any goods, wares, or merchandise, of foreign or domestic production, by one or more original packages or pieces at one time, to the same purchaser, not including wines, spirituous or malt liquors, shall be deemed a wholesale dealer under this act; but, having taken out a license as a wholesale dealer, such person may also sell, as aforesaid, as a retailer.

7. Stationers shall pay $10 for each license. Every person who keeps for sale, or offers to sell, in any store, house, or other building, books, paper, quills, pens, sealing-wax, wafers, ink, account books, or articles usually called stationery, shall be regarded as a stationer under this act.

8. Pawnbrokers shall pay $50 for each license. Every person whose business or occupation is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise of any description whatever, for the repayment or security of money lent thereon, shall be deemed a pawnbroker under this act.

9. Rectifiers shall pay $100 for each license. Every person who rectifies, purifies, or refines spirituous liquors, or wines by re-distillation or other process, or mixes and adulterates spirits, brandy, gin, or wine, with any other materials, for sale under the name of rum, brandy, gin, wine, or any other name or names, shall be regarded as a rectifier under this act.

10. Brewers shall pay $50 for each license. Every person who manufactures fermented liquors of any name or description for sale, from malt, wholly or in part, shall be deemed a brewer under this act.

11. Hotels, inns and taverns, shall be classified and rated according to the yearly rental, or, if not rented, according to the estimated yearly rental of the house and property intended to be occupied for said purposes, as follows, to wit: All cases where the rent or the valuation of the yearly rental of said house and property shall be $10,000, or more, shall constitute the first class, and shall pay $200 for each license; where the rent or the valuation of the yearly rental shall be $5,000, and less than $10,000, the second class, and shall pay $100 for each license; where the rent or the valuation of the yearly rental shall be $2,500, and less than $5,000, the third class, and shall pay $75 for each license; where the rent or the valuation of the yearly rental shall be $1,000, and less than $2,500, the fourth class, and shall pay $50 for each license; where the rent or the valuation of the yearly rental shall be $500, and less than $1,000, the fifth class, and shall pay $25 for each license; where the rent or the valuation of the yearly rental shall be $300 and less than $500, the sixth class, and shall pay $15 for each license; where the rent or the valuation of the yearly rental shall be $100 and less than $300, the seventh class, and shall pay $10 for each license; where the rent or the valuation of the yearly rental shall be less than $100, the eighth class, and shall pay $5 for each license. Every place where food and lodging are provided for and furnished to travelers and sojourners, in view of payment therefor, shall be regarded as a hotel, inn, or tavern, under this act. All steamers and vessels upon waters of the United States, on board of which passengers or travelers are provided with food or lodging, shall be required to take out a license of the fifth class, as aforesaid, under this act.

12. Eating-houses shall pay $10 for each license. Every place where food or refreshments of any kind are provided for casual visitors and sold for consumption therein, shall be regarded as an eating-house under this act.

13. Brokers shall pay $20 for each license. Any person whose business is to purchase or sell stocks, drafts, notes, or other securities for themselves or others, or deals in exchanges relating to money, shall be regarded as a broker under this act.

14. Commercial Brokers shall pay $50 for each license. Any person who purchases or sells goods or produce, or seeks orders therefor, in original or unbroken packages, or manages business matters for the owners of vessels, or the shippers or consignors of freight carried by vessels, or purchases or sells real estate for others, shall be regarded a commercial broker under this act.

15. Tobacconists shall pay $10 for each license. Any person who shall offer for sale, at retail, cigars, snuff, or tobacco in any form, shall be regarded a tobacconist under this act. But retail dealers, having taken out a license therefor, shall not be required to take out a license as tobacconists, anything in this act to the contrary notwithstanding.

16. Theatres shall pay $100 for each license. Every place or edifice where dramatic or operatic representations, plays, or performances are exhibited shall be regarded as a theatre under this act.

17. Circuses shall pay $50 for each license. Every building, tent, space, or area, where feats of horsemanship or acrobatic sports are exhibited shall be regarded as a circus under this act.

18. Bowling-alleys shall pay according to the number of alleys belonging to or used in the building or place to be licensed. When not exceeding one alley, $5 for each license; and when exceeding one alley, $5 for each additional alley. Every place or building where bowls are thrown, and open to the public with or without price, shall be regarded as a bowling-alley under this act.

19. Confectioners shall pay $10 for each license. Every person who sells at retail confectionery, sweetmeats, comfits, or other confects, in any building, shall be regarded as a confectioner under this act.

20. Horse-dealers shall pay for each license the sum of $10. Any person whose business it is to buy and sell horses or mules shall be regarded a horse-dealer under this act.

21. Tallow-chandlers and soap-makers shall pay for each license the sum of $10. Any person whose business it is to make or manufacture candles or soap shall be regarded a tallow-chandler and soap-maker under this act.

22. Coal-oil distillers shall pay for each license the sum of $20. Any person who shall refine, produce, or distil crude petroleum or rock oil, or crude coal oil, or crude oil made of asphaltum, shale, peat, or other bituminous substances, shall be regarded a coal-oil distiller under this act.

23. Peddlers shall be classified and rated as follows, to wit: when traveling with more than two horses, the first class, and shall pay $20 for each license; when traveling with two horses, the second class, and shall pay $15 for each license; when traveling with one horse, the third class, and shall pay $10 for each license; when traveling on foot, the fourth class, and shall pay $5 for each license. Any person who sells or offers to sell, at retail, goods, wares, or other commodities, traveling from place to place, in the street, or through different parts of the country, shall be regarded a peddler under this act: *Provided*, That any peddler who sells, or offers to sell, as aforesaid, at wholesale, shall pay $30 for each license.

24. Apothecaries shall pay $10 for each license. Every person who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, and sold, shall be regarded an apothecary under this act.

25. Manufacturers shall pay $10 for each license. Any person or persons, firms, companies or corporations, who shall manufacture by hand or machinery, and offer for sale, any goods, wares or merchandise, exceeding annually the sum of $1,000, shall be regarded a manufacturer under this act.

26. Photographers shall pay $10 for each license. Any person or persons who make for sale photographs, ambrotypes, or pictures on glass, metal, or paper, by the action of light, shall be regarded a photographer under this act.

SEC. 63. That where the annual gross receipts or sales of any apothecaries, confectioners, eating-houses, bakers, grocers, or retail dealers, shall not exceed the sum of $1,000, such apothecaries, confectioners, eating-houses, and retail dealers, shall not be required to take out or pay for license, anything in this act to the contrary notwithstanding.

SEC. 64. That nothing contained in the preceding section of this act, laying duties on licenses, shall be construed to extend to the sale of goods, wares and merchandise made and sold by the manufacturer at the manufactory or place where the same is made; to winedressers who sell at the place where the same is made, wine of their own growth; to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients; nor to apothecaries, as to wines or spirituous liquors, which they use in the preparation of making up of medicines for sick, lame, or diseased persons only.

SEC. 65. That no license hereinbefore provided for, if granted, shall be construed to authorize the commencement or continuation of any trade, business, occupation or employment therein mentioned, within any State or Territory of the United States in which it is, or shall be, specially prohibited by the laws thereof.

MANUFACTURES, ARTICLES AND PRODUCTS—SPECIFIC AND AD VALOREM DUTY.

SEC. 66. That, on and after the 1st day of May next, every individual, partnership, firm, association, or corporation, (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include partnerships, firms, associations, or corporations, when not otherwise designated or manifestly incompatible with the intent thereof,) shall comply with the following requirements, that is to say:

First—Before commencing, or, if already commenced, before continuing, any such manufacture for which he, she or they may be liable to be assessed, under the provisions of this act, and which shall not be differently provided for elsewhere, within thirty days after the date when this act shall take effect, he, she, or they shall furnish to the assistant assessor a statement, subscribed and sworn to, or affirmed, setting forth the place where the manufacture is to be carried on, the uses of the manufactured article, the proposed market for the same, whether foreign or domestic, and generally the kind and quality manufactured or proposed to be manufactured.

Second—He shall, on the first day of each and every month, after the day on which this act takes effect, as hereinbefore mentioned, make return of the products and sales of such manufacture in form and detail as may be required, from time to time, by the Commissioner of Internal Revenue.

Third—All such returns, statements, descriptions, memoranda, oaths and affirmations, shall be in form, scope and detail as may be prescribed, from time to time, by the Commissioner of Internal Revenue.

SEC. 67. That upon the amounts, quantities and values of goods, wares and merchandise, and articles manufactured and sold, hereinafter enumerated, the manufacturer thereof shall pay to the Collector of Internal Revenue within his district, monthly, or on a day to be prescribed by the Commissioner of Internal Revenue, the duties on such manufactures; and for neglect to pay such duties, after demand, either personal or written, left at his, her or their house or place of business, or manufactory, the amount of such duties may be levied upon the goods, wares and merchandise manufactured by any such manufacturer. And such duties, and whatever shall be the expenses of levy, shall be a lien in favor of the United States upon such manufactured articles in whatsoever hands found. Such lien may be enforced by distraint as provided in the general provisions of this act.

SEC. 68. That, for neglect or refusal to pay the duties provided by this act on manufactured articles, as aforesaid, the articles on which such duties shall have accrued, or should accrue, may be forfeited to the United States, and may be sold or disposed of for the benefit of the same, in manner as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury. In such case the Collector or Deputy Collector may take possession of said articles, and may maintain such possession in the premises and buildings where they may have been manufactured, or deposited, or may be. He shall summon, giving reasonable notice to all parties interested, enjoining them to appear before the assessor, or assistant assessor, at a day and hour in such summons fixed, then and there to show cause, if any there be, why, for such neglect or refusal, such articles should not be declared forfeited to the United

The New-York Times.

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NEWS OF THE DAY.

THE REBELLION.

We have news of the most exciting character from Fortress Monroe. The rebel iron-clad steamer *Merrimac*, about which so much has been said recently, came down from Norfolk on Saturday morning, accompanied by the steamers *Yorktown* and *Jamestown*, also iron-clad, and moving directly toward Newport's News engaged the sailing frigates *Cumberland* and *Congress*, blockading the mouth of the James River. The *Merrimac* is represented to have resembled a submerged house, with the roof only above water. The two frigates opened fire upon her, but with no effect, as the heavy metal glanced from the slanting top of the *Merrimac*. Even at the distance of only one hundred yards, a full broadside from both vessels did her no damage. She ran against the *Cumberland* amidship, with a full head of steam on, staving a large hole in her side; then drew off and poured in a broadside, after which she dashed against the doomed vessel again, and left her in a sinking condition. She then turned against the *Congress*, and that vessel, having no regular crew on board, and seeing the hopelessness of further effort, lowered her colors, when she was boarded by the *Jamestown*, and all her officers were taken prisoners, while the few men on board were allowed to escape in boats. The *Congress* was then set on fire and left to her fate. The three rebel vessels then opened fire upon our batteries at Newport's News, which had been rendering what assistance was possible to the *Cumberland* and *Congress*, and the action continued for some time, when the *Merrimac* and her two companions drew off as far as Craney Island. The *Minnesota*, at the commencement of the action, in attempting to tow the *Roanoke* up, got ashore near the Rip Raps, and could render no assistance. It was supposed that the *Merrimac* would attempt to run the blockade on Saturday night, and preparations were made accordingly; but she appears not to have made the effort. Meantime, on Saturday night the iron-clad Ericsson Battery *Monitor*, which left this port on Wednesday last, arrived at Fortress Monroe, and yesterday morning she was attacked by the *Merrimac*, *Yorktown* and *Jamestown*, but this time they met more than their match. After a five hours' contest, they were driven off, and the *Merrimac* retreated toward Norfolk in a sinking condition. The full particulars of this last action are yet wanting, but there is no doubt of the correctness of the report, as it is telegraphed officially from Washington, also from Fortress Monroe, by order of Gen. WOOL. The latter dispatch states that at times during the engagement the two iron-clad vessels were touching each other. The *Monitor* was uninjured.

We have important news this morning from the Upper Potomac. Leesburgh is now in possession of the National forces. Col. GEARY, on Friday night, left Lovettsville with his whole command, and marching through Wheatland and Waterford, taking a number of prisoners on the way, reached the vicinity of Leesburgh at sunrise yesterday morning, took possession of Fort Johnson, from which the rebels had fled, and soon afterward entered the town with flags flying and bayonets fixed. Gen. HILL, in command of the rebels' retreated precipitately toward Middleburgh, and our forces soon occupied not only the town, but all the surrounding forts. Many rebels are reported to have been taken prisoners, and large quantities of stores were captured. The importance of this success of the National arms can hardly be estimated at present.

The news from the Lower Potomac is also important. A dispatch from Washington informs us that at 2 o'clock yesterday afternoon the rebels at Cockpit Point commenced burning their tents and other things difficult to remove, together with the steamer *Page* and all the other craft in Quantico Creek. Our gunboats then moved up and opened fire on the rebel batteries about 3 o'clock, and in an hour and a-half afterward a force of our men landed and ran up the Stars and Stripes on the works. Full particulars of this important change in the condition of affairs on the Lower Potomac have not yet reached us, and there is no explanation of the cause of the sudden evacuation by the rebels.

The next most important news is from the Burnside Expedition. The first reports are, as usual, received through rebel channels, and are extremely meagre; but they are enough to indicate that Gen. BURNSIDE is at work once more in earnest, and that the rebels are in the utmost trepidation in consequence of his movements. The commander of a French steamer at Fortress Monroe, who came down from Norfolk on Friday, reports that our troops had occupied Winton in force, and were moving on to Suffolk, only a few miles from Norfolk, and the first station of importance on the Seaboard and Roanoke Railroad. There is a turnpike road running from Winton to Suffolk, passing through Reynoldson and Somerton, and along this road our troops were probably proceeding. The rebels were concentrating a strong force at Suffolk to check Gen. BURNSIDE'S progress, but, notwithstanding this precaution, Norfolk was in a state of great excitement and dread. The people, it is stated, fear the city will be destroyed in case of attack—whether by our forces or by their own does not appear.

A dispatch from Denver City gives intelligence received there by military express, that a desperate battle took place, on the 21st ult., in New-Mexico, near Fort Craig, between the rebel forces under Gen. SIBLEY, and the National forces under Col. CANBY, in which both sides claimed to have been victorious. The battle was not decisive, however, as it was expected to be renewed the next day, and there is little doubt that the National forces were ultimately victorious, as KIT CARSON, with reinforcements, was only fifteen miles from Fort Craig, when the battle was fought. Capt. MCRAE, who had charge of the National artillery, and all his command, were killed at their posts, and the cannon were captured by the rebels. The losses are reported to be heavy on both sides.

New-Madrid, in Southeastern Missouri, a town on the Mississippi River, is likely to be the theatre of the next important battle in the West. A rebel army of between five and ten thousand men, supported by four gunboats, is said to be collected there—a portion of them lately stationed at Columbus. The National forces under Gen. POPE have completely invested the town, and some skirmishing had already taken place on Thursday last. Commodore FOOTE will probably clear the river of the rebel gunboats, after which, Gen POPE will have little difficulty in winning a victory.

A rebel dispatch from Atlanta, Ga., confirms the report that Murfreesboro, Tenn., has been occupied by our troops, and gives the additional information that the rebel General, A. S. JOHNSTON, had retreated to Decatur, Ala., a station on the Memphis and Charleston Railroad. This indicates that the rebels, instead of concentrating at Chattanooga, as anticipated, are tending toward Memphis, where the great stand is to be made to dispute the possession of the Mississippi Valley.

The Richmond papers of Friday last contain an announcement of the arrest of a number of Union men, principally Germans. The discovery by a detective officer, in the room of the Turners, of two National flags, and a painting of the Goddess of Liberty, with other Union symbols, led to the arrests.

The rebels give as a reason for not exchanging Col. CORCORAN as expected, that maps and drawings were found concealed upon his person.

The division of the army of the Potomac into *Corps d'Armée* has taken place. They number five, as follows:

FIRST CORPS—Four Divisions, to be commanded by Maj.-Gen. MCDOWELL.

SECOND CORPS—Three Divisions, commanded by Brig.-Gen. SUMNER.

THIRD CORPS—Three Divisions, commanded by Brig.-Gen. HEINTZELMAN.

FOURTH CORPS—Three Divisions, commanded by Brig.-Gen. KEYES.

FIFTH CORPS—Gen. BANKS' and Gen. SHIELDS' commands, to be commanded by Gen. BANKS.

THE STATE LEGISLATURE.

In the Senate, on Saturday, a bill to improve the Central Park was reported for consideration. The bill, heretofore noticed, to amend the law of divorce, was passed; also, the bill to prevent and punish frauds in the use of false stamps and brands. A bill to close Avenue B, from the north side of One Hundred and Sixteenth-street to the south side of One Hundred and Twentieth-street, was introduced by Mr. CONOLLY.

In the Assembly, favorable reports were made on the bill in relation to the Police and Justices' Courts in Brooklyn; the bill to prevent frauds in opening streets; the bill to amend the Brooklyn Firemen's law; and the bill to enlarge the powers of Grand Jurors. Notice was given of a bill to incorporate the New-York Warehouse Security Society. A great number of bills were introduced—among them one to amend the law authorizing resident aliens to take real estate by inheritance as well as devise; one to provide for a vote on the proposed prohibitory amendment to the Constitution; one to amend the insolvent act by striking out the "two-thirds provision," and making the assignment clause within one instead of two years, and one for the construction of a railroad in Canal and other streets. The resolutions approving the Emancipation Message of President LINCOLN were called up and referred to the Committee on Federal Relations. A motion to lay them on the table was defeated by a large majority. The Senate resolution referring canal claims to the Contracting Board for examination, was called up, and occasioned a warm debate.

GENERAL NEWS.

Major KIMBALL, who led Col. HAWKINS' Zouaves in the charge upon the rebel battery at Roanoke, was complimented with a supper by the citizens of Montpelier, Vt., a few evenings since.

The rebel prisoners confined in Camp Douglas, Chicago, number 5,177.

Col. E. S. MILLER, a prominent Secessionist of Boone County, Western Virginia, was taken prisoner a few days ago by Capt. WEST, of the Forty-fourth Ohio Regiment, and is now confined at Wheeling.

Some weeks ago it was reported that Capt. RITCHIE, of the steamer *Saranac*, had put all his officers under arrest. A correspondent of the Philadelphia *Bulletin*, writing from on board the vessel, under date of Panama Bay, Feb. 22, gives the following as the facts: "Four officers, with treasonable sentiments, formerly attached to the *Saranac*, have been dismissed from the navy. Lieut. FYFFE, U. S. N., and Second Assistant-Engineer CHIPLEY, are under suspension for drunkenness. Capt. RITCHIE has preferred charges against his late Executive Officer, Lieut. G. M. RANSOM, U. S. N., for disobedience of orders, falsehood, and insubordinate conduct."

Capt. WILSON, formerly of the *Minnie Schiffer*, who rescued the passengers of the steamer *Connaught*, and afterward turned rebel, has been taken prisoner in attempting to run the blockade, and is at Key West.

On the third trial of the case—NICHOLS, by his guardian against the Sixth-avenue Railroad Company, which was on Saturday concluded, the jury rendered a verdict for the plaintiff for $2,500. The case was tried in the Superior Court, before Justice BOSWORTH. It has been before stated in the TIMES

There was a large business done in the Stock Exchange on Saturday, at ordinary prices on the Railway Shares, and steady figures for the Government Stocks. Gold, 101¾; Exchange, 112@ 112½.

The Flour market was quite heavy, on Saturday, and prices tended downward. No important movements transpired in Wheat. Corn was plenty and lower Barley was active and buoyant. Cotton was in good request at advanced rates. A fair business was transacted in the principal kinds of Provisions, as also in Hay, Tallow, Hides, Leather, and Sugars. Whisky was a shade cheaper. Wool was dull and drooping. Resin and Spirits Turpentine were firmer. The changes in other branches of trade were not important.

LINCOLN'S MERCENARIES.—Our readers have undoubtedly been struck at the manner in which Southern journals and leaders, everywhere and upon all occasions, speak of the Government, army and navy, and, in fact, of everything belonging to the United States. It is all LINCOLN'S Government, LINCOLN'S army, LINCOLN'S navy, LINCOLN'S hirelings, &c., &c. The terms of reproach are sometimes qualified by substituting Yankees and Hessians, in speaking of our soldiers, when an excessive opprobrium is sought to be thrown upon them. All this style of speaking is a shrewdly contrived and effective dodge to keep out of view, in the minds of the ignorant Southern soldiers, the fact that the old United States is party to the war.

It was hardly possible that the people of any Southern State could be brought to fight a Power which not longer than two years ago was the object of the highest reverence from historical recollections and of associations connected with it; a Power which had not only shielded and protected all, but which was identified with all the wonderful progress of the country, and with the well-being of each citizen. An object of such reverence and veneration would be the signal for revolt every time it appeared on the scene. Hence, the memory of it must be effaced by the idea that the personification of an assumed abolition malignity, and of everything low, base and contemptible, is the party of the North that is seeking to subvert the South. LINCOLN, consequently, is the mainspring of every movement—the raw-head-and-bloody-bones held up *in terrorem* over an ignorant and excitable populace. The trick is well conceived, and will have its effect. It will, however, be rendered powerless wherever our soldiery go. Their order, good conduct and courteous bearing will soon convince the most besotted that they are no man's hirelings; while the protection they will extend will soon make the oppressed people at the South yearn more than ever to be again received into a Government which must be, as it has been, the source of all their prosperity.

The Battle of Hampton Roads.

For a Sea-piece, that fulfills all the conditions of dramatic art as completely as it is possible for a real event to do, commend us to the recital of the battle of Hampton Roads, which we publish to-day. ARISTOTLE himself could not ask a nicer observance of the unities than it displays; and it needs no aid from the playwright's craft to throw the series of naval actions that took place off Newport's News, on Saturday, between noon and night, into the form of a dramatic composition, perfect in design and execution, with its beginning, middle and end, and its moral lesson all included.

The scene opens with the sudden appearance in Hampton Roads of that mysterious marine monster, the *Merrimac*, and two attendant rebel war-dogs. Down they come, belching fire and destruction, and heading straight towards the National fleet that lay at anchor in the Roads. Imagine the thrill of terror that ran through their wooden walls as the terrible mailed monster made his appearance. Such as had steam to aid their flight, hastily rushed, like herring chased by a shark, for the protecting guns of Fortress Monroe; but alas for those that had not! Two fine old sailing frigates lay at anchor off Newport's News—the *Congress* and the *Cumberland*. Into the latter the iron-clad steamer plunged her steel plow, crashing through the frigate's bow, sinking her instantly, and it is said, carrying down half her crew of five hundred souls. Later accounts diminish this tragic catastrophe to one hundred men. Let us trust that further reports will show this to be still an exaggerated number. The other frigate, the *Congress*, was next attacked in turn, and after pouring in a shower of shot, which rained like pebbles on the mailed sides of the *Merrimac*, she surrendered. The events which immediately succeed are but obscurely reported in the telegraphic dispatches; but we catch glimpses of a scene that is painfully dark and disastrous. The National steamers that had taken to flight on the approach of the *Merrimac* appear all to have grounded on the way between Newport's News and Fortress Monroe; and it seems inevitable that the iron-sheathed annihilator shall go on destroying each in turn, and make her way out to sea, to descend in a new destroying avatar on the blockading fleet along the coast.

In the midst of this gloomy scene the exclamation which spontaneously leaps to the lips is, "Where is the Ericsson Battery?" It alone is able to cope with this destructive monster. Sudden as the realizations of a fairy tale the Battery makes her appearance. A *deus ex machina!* one may well exclaim. Here, indeed, is a knight in mail fit to cope with Sir *Merrimac*. At this most critical and interesting "situation" the telegraph becomes tantalizingly brief; but we learn that the Battery made its appearance late in the evening and put her iron sides between our vessels and the enemy. Yesterday morning the fight began, and the Battery, after engaging the *Merrimac* and the two rebel gunboats, in a five hours' action, put them all to flight, the *Merrimac* slinking off "in a sinking condition." The timing of the action is really so nice that it sounds like a romance, and one might well be incredulous, were not our tidings official, and were it not known that the Ericsson Battery sailed from New-York last week for Fortress Monroe, with the express purpose of going up to Norfolk and bearding the monster in his den. Her arrival was certainly in the very nick of time, and the result one which does honor not only to the officers and men, but to the ingenious inventor who shaped the victorious creation of naval art.

And this reminds us that we must not, in the contemplation of the merely æsthetic aspects of the battle of Hampton Roads, lose sight of the practical import of this brilliant affair. The *Merrimac* is undoubtedly a most formidable engine of war, and previously to the construction of Ericsson's iron-clad Battery, we had nothing in our navy that could begin to stand before her. The stories of her inefficiency and failure, that the Richmond journals have published at various times, were probably in great measure intended as a mask; the work on her has been done by Northern mechanics, and is no doubt well done. The rebels have thrown their whole resources into her, and, in despair of obtaining a navy of their own, thought to send out an engine of war that would utterly destroy ours. The vision was not altogether baseless. If they had been only a month earlier with the *Merrimac*, it is hard to set limits to what she might have done. That she would have been able to destroy every vessel in the Roads, brave the batteries of Fortress Monroe and the Rip Raps, and make her way out to sea, may now be considered a demonstrated fact. Once out on the rampage, she would play the bull in the crockery-shop with our wooden blockaders; and it is difficult to see what would have prevented her going down the coast like a destroying angel and annihilating our whole fleet. The London *Times* not long ago threatened to lay the *Warrior* broadsides of New-York and Hoboken; what was there to hinder the *Merrimac's* realizing the threat? One can imagine how the rebel chiefs at Richmond will gnash their teeth over this fatal delay that has dashed their hopes of success on the sea, and put an end forever to their navy.

If the Battery had not arrived in time!—one trembles to look along the line of this contingency. Suffice it to say that it *did* arrive in time, and that the National cause has had an escape and a triumph whose romantic form stirs the mind with mingled wonder and joy.

Manassas in Danger.

The movement of the main body of the Potomac army has begun in earnest. Having crossed at Harper's Ferry, Gen. BANKS has gradually and cautiously urged forward his division, occupying successively Charlestown, Cameron's Station, Smithfield, and Martinsburgh. At every step of his advance, the pickets, and occasionally large bodies of the enemy, have been met, but without any serious encounter. On Friday, Col. GEARY marched upon Leesburgh, taking in his way Waterford and Wheatland, at both of which places rebel detachments were captured. At his approach, Gen. HILL, who held Leesburgh for the rebels, retired, falling back toward Middleburgh, on the Alexandria and Winchester turnpike. The evacuated position was occupied without opposition by the Union forces; and the Union flag waves again, where, since the rebellion broke out, its emblems had been forgotten.

While the right of the grand army is thus slowly turning one flank of the enemy, the left is equally busy upon the other. We have, to-day, the gratifying news that the powerful rebel batteries at Cockpit Point, on the lower Potomac, have been silenced by our gunboats, and that our troops have effected a landing there, and there erected our flag. This success must inflict a terrible blow upon the rebels. They had fringed the west bank of the Potomac with guns and troops, with the single purpose of rendering the crossing of Gen. HOOKER'S division impracticable. From the Occoquan to the Rappahannock there was no point available for a landing which had not been doubly and trebly armed. Should these precautionary measures fail, and the powerful force under Gen. HOOKER, finding a penetrable point, obtain a footing on the western shore, not only would the normal line of retreat from Manassas to Richmond, namely, by way of Fredericksburgh, be cut off, but the main body of the enemy would be practically surrounded. This opening Gen. HOOKER has found. Cockpit Point is only seventeen miles from Manassas Junction. A good road leads from Dumfries, the neighboring town, directly to the rear of the tremendous intrenchments, with which the rebels are protected against an advance from the North, so that any exhibition of activity on the part of our troops must render the situation of the enemy desperate indeed. The seizure of Cockpit Point has also the important effect of terminating the blockade of the river thence to Washington. Gen. HOOKER may now be reinforced to any extent from Alexandria, so as to make him equal to any emergency. The importance, indeed, of this advantage it is impossible to exaggerate. It places in our hands the key of the nominally impregnable positions of the insurgent army,

These capital results of Gen. MCCLELLAN'S strategic policy will no doubt be followed up vigorously. If as cautiously prosecuted as they have been safely initiated, we may expect to hear each day the echo of some fresh tread toward Richmond, and each footfall a victory. The omens are all on the right side.

Mr. Lincoln's Message in Europe.

The very natural and becoming deference which one nation pays to the opinions of others, renders the American people profoundly solicitous as to the reception which Mr. LINCOLN'S recent Message is to encounter in Europe. Here, where the almost exclusive devotion of the popular mind for fifty years to the single topic has taught, with some degree of clearness, the nature and bearings of the Slavery question, the suggestions of the President meet nothing but cordial approbation. The popular understanding in Europe is less thoroughly cultivated. The subject has been remote, and has been regarded rather with the languid interest with which we treat far-away objects, than with that acute insight which aids our inquiry into matters affecting the National life. American Slavery is in Europe an abstraction; here it is a practical question, the solution of which employs every faculty. While here we fully comprehend the relation of the National Government to the institutions of the individual State, it has been almost impossible to convey any notion of this relation to the transatlantic inquirer. If the National Government have a right to coerce the people of separate States into obedience to its central authority, why has it not power to alter and amend their domestic institutions, where humanity so imperiously demands their amendment? If the Central Government has no right to prescribe the abolition of Slavery, the right of the States to secede is incontrovertible, and the war it wages upon the South is fratricidal and oppressive. These propositions have formed the entire ground-work of European reasoning on the American issue, and may possibly prevent a just appreciation of the measure, which the President, mindful of constitutional order, has wisely recommended. It may be asked, will the American people content themselves with a mere palliative, where an absolute remedy is in their hands? Why not declare the slaves of the South free by proclamation? Or, if compensation be determined upon, why not make its acceptance compulsory, as it was under the British abolition act? And unless the answer which springs to the lips of every intelligent American, finds some to utter it in Europe, and make understood there the well-marked limit between National and local authority, clearly showing the former to be a creature of delegated powers, exactly defined, while the residue of power remains to the State, and how the National Legislature has no more authority to meddle with Slavery in a State than it has to meddle with a suttee in India, fault, it is very likely, will be found with the Presidential project, as a delusive and wholly ineffective measure. We certainly believe a less imperfect idea of our political system has been recently diffused in Europe. It is beginning to be understood that the Union is something different from a mere confederation; that the cohesion of the States is not purely mechanical. The more kindly feeling with which our Government and its cause are regarded in England, France and Germany, is clearly due to the light which Messrs. MOTLEY, STORY, WISE, and others, have been at pains to throw upon a subject which rebel emissaries had thoroughly muddled. The true theory of our Constitution is no longer an insoluble enigma. And if the better intelligence to which we are referring has become so current as to guide and influence, in some measure, the tone of the leading journals of London, Paris and Germany, we may anticipate a fair and equitable discussion of Mr. LINCOLN'S proposition.

It will be received as evidence that the National Government is willing to go to the limit of its authority to encounter Slavery. It will mark the perpetual divorce between the National power and the hitherto omnipotent institution. It will show that hereafter the discussion of the Slavery question is to be regarded as constitutional, and that even in the Slave States a man shall have protection in arguing the economical defects of negro labor. So much is indisputably gained to the side of freedom by the attitude of the President. And we doubt not that, upon reflection, the more cheerful light these results throw upon the face of the Slavery issue, will be recognized in Europe, and fairly appreciated.

THE NATIONAL TAX BILL.—The Tax bill, elaborated by the Committee of Ways and Means, and reported to the House, is given in other columns of this paper. Of the parts relative to the machinery and mode of assessment and collection, we furnish a very careful and exhaustive analysis; while the portions creating and distributing the taxation in form of an excise, license and income tax are reproduced literally. There will, no doubt, be multitudinous changes in the details under the latter captions.

Custom-house Matters—A New Manual of Custom-house Procedure.

Mr. HAMILTON BRUCE, Deputy-Collector and Storekeeper of the Port of New-York, has just published a *Warehouse Manual and General Custom-house Guide*, which is spoken of in the highest terms. In all Custom-house matters Mr. BRUCE "is to the manner born," having had twenty-five years' service in them, in one capacity or another. Upon the establishment of the Warehouse he was made Chief Clerk of the Division, having charge of it; which Division, by the present Collector, was put again fully in his charge. It is the most important in the Custom-house. It is not too much to say that no person in the Custom-house is more familiar with any branch of service, or more capable and efficient in their discharge. He has taken the above method of placing in the hands of the public, and of parties having business at the Custom-house, the routine of duty or office, entirely familiar to an habitué like himself, but often very complicated machinery to others. In doing this he has performed a most valuable service. The printed regulations of the Treasury Department, it is well known are very voluminous and loosely thrown together, with an index so meagre, and so badly prepared, as to render it about as difficult to find the desired information by any reference to it, as it is from the text itself. The work before us removes all those difficulties. It narrates, in a lucid and concise style, the whole routine of warehousing goods, with copious and judicious selections from the official regulations, giving the most explicit information in regard to bonded warehouses, appraisement of merchandise, damages, allowance, penalties, seizures, drawbacks, &c.; with full and accurate tables of foreign currencies, weights and measures; so that, although the design of the book is to treat principally of goods in bond, it will be found to be a most valuable guide to every branch of Custom-house business. It is a work that should not only be in the hands of every person engaged in commercial matters, but in every public library for general information and reference. We have no doubt it will have a large sale as a testimonial of the regard and esteem which the merchants of the City cherish toward its able and gentlemanly author.

NEWS FROM WASHINGTON.

Advance of the Enemy's Pickets Two Miles This Side of Vienna.

FRAUDS IN ARMY CLOTHING.

Late Advices from New-Mexico.

OUR SPECIAL WASHINGTON DISPATCHES.

ADVANCE OF THE ENEMY'S PICKETS.

WASHINGTON, Sunday, March 9.

The enemy's pickets were found advanced two miles this side of Vienna to-day, and our army was led to hope that the fact indicated an advance along the whole line, of which the *Merrimac* performance was a part.

INCENDIARY FIRES IN ALEXANDRIA.

At Alexandria last night six stores belonging to Unionists were set on fire and considerable damage occasioned.

WORTHLESS ARMY CLOTHING.

The Clothing Inspection Board made a partial report yesterday. They have ascertained that $1,500,000 worth of clothing now on hand, received principally from Philadelphia, is wholly worthless. Gen. MEIGS has issued an order for the contractors and inspectors to appear and explain these apparent frauds.

ORDERED TO REJOIN HIS REGIMENT.

Col. VAN ALEN, of the New-York Cavalry, has been relieved from service on the Board for Examination of Cavalry Officers, and ordered to rejoin his regiment.

A NEW TARIFF BILL.

It is understood that the Committee of Ways and Means will have a new Tariff bill prepared for presentation to the House by the time the Tax bill shall have passed that body. Some of the articles in the present free list will be transferred to the dutiable schedules, and such other changes made as will yield two or three millions of dollars of additional revenue.

AFFAIRS IN NEW-MEXICO.

Judge WATTS, the delegate from New-Mexico, has advices of an authentic character from Fort Craig, to the 14th of February, and from Santa Fé to 5 o'clock evening of Sunday, the 16th. At that date the advance guard of the United States forces, 500 strong, under Captain WINGATE, were on the west side of the Rio Grande, eight miles below Fort Craig. Being at Paraji on the driving in of our pickets, Col. CANBY marched in force to that point, and after anxiously waiting until night without any appearance of the enemy, returned to Fort Craig, leaving his camp fires burning. Col. CANBY'S spy, GRAYDEN, had captured the principal spy of Gen. SIBLEY, and from him it was ascertained that the forces under SIBLEY consisted of 1,500 troops at Alimosa, and 1,500 behind, under SIBLEY, with eight cannon and 300 beeves, and that he expected reinforcement, soon of 1,100 lancers. Under these circumstances, Judge WATTS is confident that no general engagement had taken place, but only perhaps skirmishes of the advance guard, which resulted in the falling back of our troops on Fort Craig in order to prevent the Texan cavalry from getting between our forces in the advance and the fortifications at Fort Craig. The recently published dispatch from Denver to Julesburgh is not, on its face, authentic, and must have been verbally communicated through a line of express riders, over a distance of 700 miles, and Judge WATTS has other information which satisfies him that the account, to say the least, is highly exaggerated, and some parts of it untrue.

THE LOWER POTOMAC CROSSED.

The Stars and Stripes Waving Over Cockpit Point.

Precipitate Evacuation by the Rebels.

WASHINGTON, Sunday, March 9.

The Stars and Stripes wave over Cockpit Point! About 2 A. M., to-day, the rebels commenced to fire their tents and other property, difficult of removal. They also burned the steamer Page, and all the other craft in the Creek.

Our gunboats opened fire on the Cockpit Point battery about 3 o'clock, P. M., and at 4½ o'clock our men landed, and ran up the glorious old flag.

THE BLOCKADE OF THE POTOMAC RAISED.

WASHINGTON, Sunday, March 9.

Gen. HOOKER reports that all the enemy's batteries in front of his line are entirely abandoned, and their guns spiked. Some of the guns, of which we have taken possession, appear to be valuable pieces. This is virtually opening the Potomac, and raising the so-called blockade.

The above dispatch is dated Budd's Ferry.

LEESBURGH IN OUR POSSESSION.

The Town and the Forts Occupied by Col. Geary's Command.

Retreat of the Rebels Toward Middleburgh.

LEESBURGH, Va., Saturday, March 8.

Col. Geary has taken Leesburgh and driven Gen. Hill, with his whole command, from the town and surrounding forts. The Stars and Stripes now wave over all. Gen. HILL'S army fell back toward Middleburgh.

Last night Col. GEARY left Lovettsville, with his whole command, and marched through Wheatland and Waterford, taking prisoners at both places, and putting the scattered forces of the rebels to flight. Shortly after sunrise he took possession of Fort Johnson, which was rechristened by the officers Fort Geary. He then entered the town with flags flying and bayonets fixed. The rebel troops, who had thought this one of their greatest strongholds, could be discovered through a glass retreating.

The command took many prisoners and large quantities of stores, and are in possession of the Bank, Post-office, and public buildings. Forts Beauregard and Evans were also taken.

This brilliant achievement, by a well-timed blow and skillful manœuvre, is of vast importance. The command is well, and in good spirits.

A detachment of the First Michigan Cavalry did much service, under Col. GEARY, in this movement.

A FURTHER CONFIRMATION.

CHARLESTOWN, Va., Sunday, March 9.

The report last night that our forces had occupied Leesburgh, is officially confirmed. The enemy evacuated the town on Friday morning, taking all their supplies and baggage to Middlebury, but it is not known whether the troops retired thither or started toward Winchester.

Col. GEARY, occupied the town, unresisted, yesterday morning, capturing considerable property accredited to the rebel army.

All was quiet on our frontiers last night.

FROM GEN. BANKS' HEADQUARTERS.

CHARLESTOWN, Va., Sunday, March 9—10 P. M.

Yesterday, for the first time since our arrival, country carriages came into town, and the occupants held social intercourse with our officers and soldiers. Suits of secession gray are gradually giving way to other hues, and the ladies beginning to frequent the streets on business and pleasure.

Dr. WILLIAM ALEXANDER, an eminent physician, and unflinching Unionist, died at his country residence in this vicinity, last month. His son yesterday returned home from Charlottesville, deeply imbued with secession, and was sent to Washington.

Hundreds of contrabands are arriving from the country. The course adopted in regard to them is, if they have been employed by secession authorities, to turn them over to the Division Quartermaster, to be employed by the National Government, but if proven otherwise, they are returned to their owners.

Friday, Capt. COLES' company of Maryland cavalry, forty in number, pursued a party of ASHBY'S cavalry for two miles between Bunker Hill and Winchester, when he came upon about one hundred and forty of the latter. A skirmish ensued, lasting an hour, resulting in the killing of six of ASHBY'S men, and wounding five. Capt. COLE had three men wounded. A section of MATHEWS' battery came up to Capt. COLES' support, when Adjt. WILKIN'S, of Gen. WILLIAMS' staff, had his horse shot from under him.

Capt. COLE'S scouts last night reached a point only four miles from Winchester, but encountered no resistance, except from a small cavalry picket.

It is stated that but four hundred of the Nineteenth Mississippi Regiment remained at Leesburgh at the time of the evacuation. These retreated in the direction of Manassas Gap.

Second Lieut. EUGENE PICKET has been promoted to a first lieutenancy, Company A, Ninth New York; and Corporal STONE elected second lieutenant of the same company.

This morning secession scouts attacked Gen. HARTRON'S pickets, near Smith's Mill, killing one and wounding another private of the Twenty-seventh Indiana. They were pursued by the Third Wisconsin, who had not returned at the last accounts.

NEWS FROM ROANOKE ISLAND.

Arrival of the Steamer Ellen S. Terry at Baltimore—Movement to the Mainland.

BALTIMORE, Sunday, March 9.

The steamer *Ellen S. Terry* arrived here to-night direct from Roanoke Island, bringing official dispatches from Gen. BURNSIDE, in charge of CHARLES F. WOOLSEY. She also has on board one hundred and twenty-five wounded and sick soldiers from Roanoke, under charge of Dr. ALFRED HITCHCOCK, of Massachusetts, assisted by Drs. BRADFORD and PAGE, all of whom are doing well. The *Terry* also brings the bodies of Col. DE MONTEVIL, of the D'Epineuil Zouaves, Corporal RANDALL MANN, and private W. E. HOLLOWAY, of the Twenty-fifth Massachusetts Regiment, killed in the action at Roanoke Island.

The *Terry* left Roanoke at noon on Thursday last, when a portion of the troops were embarking on an expedition to a point on the main land, and will be heard from in due time.

MONETARY AFFAIRS.

Sales at the Stock Exchange....MARCH 8, 1862

$10,000 U. S. 6s '67 Cou	89¼	75	Pacific Mail S. Co..	94	
5,000 U. S. 6s, '81..Reg	93¾	5	do.....	94¼	
41,000 U. S. 6s, '81..Cou	93¾	40	N. Y. Cen. R.....	83¾	
2,850 Treas. 7 3-10 ₩ ct.		400	do.....b30	84	
Notes.....small	99¾	538	do.....	83⅞	
4,000 Ohio State 6s '70.	96	100	do.....at 60	84	
10,000 do.	95¾	50	do.....s30	83¾	
30,000 do.	95¾	400	Erie Railway.....	35¾	
1,000 Ill. Cou. Bds. '70	87	50	do.....b10	35¾	
1,000 Ill. Cou. Bds. '69.	87	450	do.....	35¾	
1,000 Ill. Cou. Bds. '76	87	50	do.....b30	35¾	
1,000 Ill. Coup. bs. '77.	87	100	do.....b30	35⅞	
22,000 Ill. War Loan....	87	675	Erie R. Pref.....	59¾	
4,000 Mich. State 6s....	87	100	do.....b30	59¾	
5,000 Mich. St. 6s, '78..	88	13	Mich So. & N. I. R.	24¾	
2,000 Tennessee 6s, '68.	52	250	do.....	24¾	
16,000 Tenn. S. 6s, '90..	60¾	350	do.....	24¾	
5,000 Mo. State 6s..b15	53¾	300	Harlem Railroad....	12¾	
5,000 do.	53¾	400	do.....b30	12¾	
17,000 do.	53¾	200	Mich. Cen. R....b30	56	
5,000 do.....s30	53¾	200	do.....b10	56	
6,000 do.....b15	54	495	do.....	55¾	
7,000 do.	53¾	300	do.....	55⅞	
5,000 do.....b30	54	200	do.....	56	
1,000 Cal. State 7's..	86¼	250	M. S. & N. I. G. S..	48¾	
2,000 Erie 2d M. Ex. '79.	100	200	do.....b30	48¾	
5,000 E. R. 4th M. Bds.	95	100	do.....b30	48¾	
808 M. C. & P. c. 1st M. S. P. Con. Bds.	103	50	do.....b10	48¾	
1,000 do.	103⅛	300	do.....	48¾	
3,000 Mich. So. 2d Mtg.	73	30	Second-av. R.....	50	
1,000 M. So. & N. I. Bds.	90¾	200	Ill. Cen. R. Scrip.b30	65	
1,000 Ill. Cen. R. Bds.	83⅛	25	do.....	64¾	
6,000 do.	93¾	100	do.....	64¾	
4,000 Chi. & R. I. Bds.	100	100	do.....	64⅞	
3,000 Tol. & W. 1st M..	78	12	Cleve. & Pittsb'h R.	19	
4,000 do.	77⅛	100	do.....	18¾	
1,000 Tol. & W. 2d M..	48	21	Cleve., Col. & Cin R.	109⅛	
1,000 M. & F. Du Co. at M.	89¼	250	Gal. & Chicago R..	68¾	
1,000 C. & Tol. s. f. bds	86½	60	do.....	68¾	
5,000 Gal. & Chi. 1st M.	100	460	Cleve. & Toledo R..	45¾	
5 Bank of Commerce.	86	300	do.....s10	45¾	
10 Amer. Ex. Bank....	88	450	do.....	45¾	
30 do.	87⅜	100	do.....s10	45¾	
20 Continental Bank..	80	1000	do.....	46	
28 Park Bank.	101	100	do.....b10	46¼	
35,000 American Gold.	102	100	do.....b30	46¾	
30,000 do.....s10.	101⅞	460	Chic. & Rock I. R....	56¾	
25,000 do.	101⅞	50	do.....s10	56¾	
2,000 do.....b60.	101⅞	100	do.....b15	56¾	
10,000 do.	101⅞	200	do.....b30	57	
15,000 do.....s10.	101⅞	120	Chic., Bur. & Q. R..	61⅜	
5,000 do.....b30.	101⅞	100	Mil. & P. Du Ch. R.	21	
75,000 do.....b30.	101⅞	200	do.....b15	21	
60,000 do.....b60.	101⅞	166	do.....b10	21	
19,225 do.	101⅞	15	Mil. & P. Du C. 1st P.	77⅛	
50 Del. & Hud. C. Co..	90	265	Del., L. & W. R....	83	
25 Cumb. Coal Pref...	7¾	41	Buf. & State Line R.	117	

SECOND BOARD.

$10,000 U. S. 6s, '81. Co.b10	92¾	100	Cum. Coal Pref.....	7¾	
5,000 do.	92¾	50	Erie Railway.....s60	35¾	
30,500 U. S. 6s, '81..Reg	93¾	150	do.	35⅝	
5,000 U. S. 5s, '65.....	90¾	350	do.	35¾	
17,000 U. S. 5s, '74..Cou	85	200	do.....b30	36	
2,000 U. S. 6s, '67.....	93	350	Erie R. Pref....s10	59¾	
10,000 do.	92¾	50	Hudson Riv. R	37¾	
5,500 Treas. 7 3-10 ₩ ct.		30	do.	37½	
Notes.....small	99¾	500	Harlem R.	13	
1,000 Tenn. St. 6s, '90.	60¾	100	Reading R.	42¾	
4,000 do.	60¾	200	Mich. Cen. R.	56¾	
4,000 Tor. H. & A. M	82	150	M. S. & N. I. R.b30	49¾	
50,000 Amer. Gold..b30.	101⅞	300	M. S. & N. I. G. S..	48¾	
20,000 do.	101⅞	400	Cle. & Tol. R.	46¼	
1,000 Tol. & W. 1st M..	77⅞	600	do.	46¾	
5 Pac. M. St. Co.....	94¾	100	do.....b10	46¾	
50 do.	94	400	do.....b10	46¾	
250 N. Y. Cen. R...b30	84	6	M. & P. Du C. 1st P	79¾	
10 do.	83¾	100	do.	79½	
100 do.....s10	83¾	25	Mil. & Pr. Du Ch. R.	21	
50 do.	83¾	10	Chic., B. & Q. R....	64½	

MONDAY, March 10—A. M.

The trade of the past week was active in the Export clearances of Domestic Produce, and moderately so in the business of Importation. In addition to the current entries of Foreign Merchandise, a large amount of goods of the previous importation is being withdrawn from bond, and the customs duties paid upon them. The customs paid into the Sub-Treasury during the week amount to $1,234,000, and the prospect is fair for $5,000,000 for the whole month of March. This increase does not denote so much an enlarged movement in Imports as the enhanced average rate of duties under the recent Tariff changes, prominent among which is the transfer of tea and coffee from the free list to a high schedule of dutiable merchandise. The importation of cotton from Liverpool has nearly ceased, and better prices are being made for the stock now on sale in this market.

There was more decided ease in Money affairs than during the previous week, and a better appreciation of the recent Treasury Act by the Associated Banks. They have arrived at the unanimous conclusion to make their daily settlements at the Clearing-House in Certificates for United States Notes deposited at 5 ₩ cent. with the Sub-Treasury, and these Notes now are the standard for all operations through Bank in current funds. This arrangement, like the passage of the Legal Tender Act of Congress, has put at fault nearly all calculations in reference to the market course of Gold, which, in place of appreciation rapidly, as predicted by the opponents of the National Currency of U. S. Notes, has rapidly fallen from 104¼ so 101⅜@101⅝ ₩ cent. On the other hand, the present moderate premium has come upon the market rather earlier than the most confident friends of the Treasury Act anticipated. It doubtless results, in some measure, from the disappointment of certain heavy speculators for the rise in price three or four weeks ago, and who, tired of paying or losing interest on their purchases—and perhaps called upon by lenders—are now closing up their contracts. At the close of the day, on Saturday, the low quotation made on the free sales at the early Stock Exchange Board, brought in a demand at 101⅜ ₩ cent. Exchange, meanwhile, fell off to 112@112¼ ₩ cent., and Money was generally easy at 6@7 ₩ cent.

A supplemental Treasury bill is needed by Mr. Secretary CHASE to make the machinery of the recent Act work entirely smooth. Such a bill he has prepared and it passed the House of Representatives on Friday. It supplies a technical omission to make the present United States Notes strictly legal tender, and it also affords increased facility for the employment of the twelve months 6 ₩ cent. Treasury Scrip to be issued to the public creditors. It also makes plainer the authority to purchase Gold for the payment of the public interest, until the present United States Notes are out of the way of employment for Customs instead of Gold. These amendments, and the arrangement of the Associated Banks referred to above, will afford increased reliance upon the steady working of the Government finances and the uniformity of the Currency. The legislation already on this subject has induced an active transfer of individual means and out of town Bank balances, on deposit with our City Banks into United States' Securities, the Banks being the chief sellers. The price of the 6 ₩ cent. Funded Stock has gone up of late 4@4¼ ₩ cent., and the price of 7-30 ₩ cent. Treasury Bonds from 97 to 99¼ ₩ cent.; the transactions in the last being counted almost by millions within the week. Of course this advance of 2¼ ₩ cent. in Treasury Bonds against a fall in Gold of 2¼ ₩ cent., seriously reverses the calculation of some of our Bank Presidents, who from sheer apprehension of the "ruinous consequences" to the public credit and its effect in inflating our paper currency, of the passage of the Treasury Act creating United States Notes a lawful tender, made haste to be rid of part of their 7-30 ₩ cents at 97½ and to buy Gold at 104@104½. Indeed, the accepted policy of the measure in question and the rapidly growing confidence of the country in the Public Credit, since its passage, have upset a good many calculations on the rise and fall of commodities and values, as well as numberless Currency and Exchange theories in this and other quarters. The Export of Gold continues moderate, while the Banks will show on the average this afternoon, about $30,400,000. By actual count on Saturday morning they held $30,670,000. Their mercantile loans and discounts are steady, but there is a further falling off in their loans to Government.

The Import entries of the past week, including the Dry Goods table in Saturday's paper, are $3,022,340, against $2,592,799 same week last year. On the other hand, the clearances of Domestic Produce are $3,212,671, against $2,497,058 same week in February, 1861. The Exports of Specie amount to $585,000.

According to the monthly summary of the Foreign Trade at this port, which we published a few days since, for seven months of the current fiscal year, the Import entries of Foreign Merchandise (exclusive of Bullion,) from July, 1861, to Jan. 31, amounted to.....$60,196,000
Add five weeks since Feb. 1.....17,988,482
Total entries since July 1.....$78,184,482
To same date last year.....148,601,799
Decrease since July 1.....$70,417,317

The same tables make the Exports of Domestic Produce and Miscellaneous Goods, including Foreign reëxported, from New-York, from July 1, 1861, to Jan. 31.....$84,223,000
Add five weeks since Feb. 1.....12,624,767
Total clearances since July 1.....$96,847,767
Against same date last year.....84,369,059
Increased Export this season.....$12,478,708

The same tables make the Export of Specie
From July 1 to Jan. 31.....$3,634,000
Add five weeks since Feb. 1.....4,111,000
Total since July 1.....$7,745,000
Against same time, 1861.....21,772,000
Decreased Specie Export.....$14,027,000

COURSE OF THE STOCK EXCHANGE FOR THE WEEK.

New 6 ₩ cent. stock of U. S. of 1861	92¾@92¾
New-York Central	83⅜@84
New-York and Erie	34⅝@35⅛
Erie Preferred Shares	58⅛@59⅜
Rock Island	56¾@57
Michigan Guaranteed	48@48¾
Michigan Southern	24¼@24½
Michigan Central	54@56⅛
Toledo	45⅝@46⅜
Galena	68⅛@67¾@68⅜
Illinois Central	64@65⅛
Panama	120@118@119
Pacific Mail	94@92@94¼
Missouris	53¾@52¾@53⅜
Tennessees	61⅛@59⅜@61⅛
Hudson River	37⅛@37⅛
Harlem Preferred	30@30⅛
Cleveland and Pittsburg	20¾@18@18⅛

The general course of the Stock Exchange dealings was to increased firmness in prices, although several dull days were experienced on account of rumors of army movements and pending battles on the Potomac. Later in the week the improved demand for United States securities, and the large private as well as public purchases, had their influence upon the whole market, and the business on Saturday was the heaviest in amount, and the most decidedly firm in prices, of the week. A fresh interest has taken hold of the leading New-York Road stocks, the demand running on New-York Central and both classes of Erie. There is a well-distributed speculation also in the Western shares, the firmest of which on Saturday was Michigan Central. The prices were 1@1¼ ₩ cent. up on this stock, and ¾@1 ₩ cent. on the Westerns. Missouri State 6 ₩ cents were in large request, and the price 1 ₩ cent. up from the day before. The general market, late in the afternoon, left off firm.

SAVINGS' BANKS OF STATE AND CITY OF NEW-YORK.

	1860.	1861.
Number of institutions	71	74
Number of open accounts	300,693	300,511
Amounts due depositors	$67,440,397	$64,083,119
Amounts deposited	34,934,271	27,439,855
Amounts withdrawn	28 306,414	33,678,073
Amount of interest received	3,682,158	3,054,724
Amount of interest credited depositors	2,634,249	3,068,921

The foregoing from the official report of the Bank Department to the Legislature will illustrate the effect of the first year of the war upon the New-York Banks for Savings, the heaviest of which are located in this City. It will be noticed that the number of accounts varies less than 200 on a total of *three hundred thousand depositors*, and that while the labor of nearly 100,000 volunteers has been diverted to the army, the general savings of industry at home remain within five ₩ cent. of the total balances of the previous year, say *sixty-four* against *sixty-seven and a half million of dollars*.

The following note from Mr. A. STONE, Jr., of STONE & WITT, the well-known builders of the Cleveland and Columbus, and Lake Shore Roads to the *Cleveland Herald*, will explain itself:

"Mr. STONE sends us the following, which, as will be seen, corrects many errors which have been put afloat in relation to the project of a rail communication between Danville, Ky., and Knoxville, Tenn.:
CLEVELAND, March 3, 1862.

EDITOR HERALD: In your issue of this evening I notice an article from the New-York *Tribune's* Washington letter of the 25th ult., which conveys so many false impressions in relation to the construction of the Southern Kentucky Railroad, in connection with which my name is used, that I cannot allow it to pass without notice.

First—No contract has been made with me for the construction of the road.

Second—The cost of the road if built through, would be much less than one-half the amount named—and the character of the work much less formidable.

The order as given for the work in question, contemplated only such progress as 'military necessity' in the movement of the army required, and this to be conducted on principles of the most rigid economy, and to be stopped whenever the point aimed at could be more practically reached by any other route.

In view of the road being much needed as a middle connecting link between the North and the South, and worth its cost for commercial purposes, and while the best military commanders concur in the belief that months might have been gained in putting down the rebellion had there been a railroad connecting Lexington and Louisville with Knoxville; and while the army has been obliged to fall back at least twice for the reason of the impossibility of getting supplies forward to prevent starvation, it is not surprising that the President, Secretary of War, and the Commanding General should concur in the expediency of commencing the construction of the road, even if it did not progress more than ten miles before the close of the war.

It is practically demonstrated that a single locomotive, on a good railroad, can haul a hundred miles as many tons of supplies in a day as ten thousand horses, and had there been a few miles of roads constructed in due time at different points, millions of dollars would have been saved in the cost of army trasportation. Respectfully, A. STONE, Jr.

The City Bank Stocks are gaining in favor since the acquiescence of the Clearing House Association in the Currency measures of the Treasury. On Saturday the following bids were made:

New-York	91	Mercantile	101
Manhattan	125	American Exchange.	87½
Merchants'	92½	Pacific	110
Mechanics'	99	Chatham	73
Union	91	Bank of the Republic	92
America	102	Hanover	75
Phenix	90	Metropolitan	95
North River	65	Peoples'	77½
Butchers' & Drovers'	108	Market	85
National	90	Nassau	67
Merchants' Ex.	76	Shoe and Leather	90½
Leather Manufac.	120	Corn Exchange	90
Seventh Ward	110	Continental	79
State of New-York	85	St. Nicholas	80
Commerce	85	Marine	100
Mechanics' Bk. Ass'n.	80	Commonwealth	80
Broadway	125	Imp. & Traders'	95
Ocean	70	Park	101

The following are the latest bids for the Railway Mortgages:

N. Y. Cen. sixes	96¾	M. S. & N. I. s. f., 7 ₩c.	90
N. Y. C. sevens, conv. '76	102	Ill. Cen., 7 ₩ c., '75	93½
Erie seconds	90	T. H. & Alt'n lats 7 ₩c.	94½
Erie seconds, ext. '84	69	T. H. & A. seconds 8 ₩ c.	50
Erie seconds, '79	100	Chi. & N. W. s. f.	87
Erie thirds, '83	92	Chi. & N. W. seconds	17
Erie fourths, '80	85	Han. & St. J. firsts	46
Erie fifths, '88	75	N. J. Cen. seconds	103
Hudson firsts, '69	106	Gal. & Chi. firsts	100
Hudson seconds, '85	96	Gal. & Chi. seconds	98
Hudson thirds, '75	83	Chic. & R. I. firsts	99½
Mich. Cen. 8 ₩ c., '69-72	97	L. E. & Wab. firsts	77¾
Mich. Cen. n. l. 8 ₩ c. '82	102½	L. E. & Wab. seconds	48
Mich. So. 7 ₩ c. firsts	91	Del. Lac. & W. seconds	90
Mich. So. 7 ₩ c. seconds	73	Clev. & Tol. first s. f.	86½
N. Indiana firsts	90	Mil. & P. Du C. 1sts prf'd	77
N. Ind. Gosh. Line	89		

One of the Chicago papers reports that over one hundred thousand barrels of flour are now in store in that city.

The business of the Sub-Treasury on Saturday was as follows:

Receipts	$2,932,197
For Customs	226,000
Payments	330,457
Balance	6,155,436

AMUSEMENTS.

Mr. GOTTSCHALK, assisted by the artists of the GRAU opera troupe, has given three concerts in Washington with great success, the sale of tickets having, we hear, to be suspended. The popular pianist will play in Baltimore and Philadelphia during the present week, and perhaps return to Washington. It is understood that he will give three subscription matinées in this City, on his way to the West.

Concerning matters operatic, we hear that AUBER'S "Massaniello" is in preparation, and will be produced at an early day. The difficulty seems to be to find a good *Fenella*—there are so few good dancers in the country just now. If we have a regular Spring season, it will probably consist of fifteen evening performances, and five matinées.

The announcements at the theatres to-night are as follows: At Laura Keene's, "The Macarthy;" at Niblo's Garden, "The Colleen Bawn;" at Wallack's Theatre, the "Belle's Stratagem;" at Barnum's Museum, "Sadak and Kalasrade;" at Hope Chapel, the "Whaling Voyage."

On Saturday night, the Fourth Concert of the Brooklyn Philharmonic Society was given. Owing to the universally damaging effect upon the ladies' toilettes produced by the inevitable squeeze on the opening of the doors, the Directors adopted the judicious policy of issuing checks for reserved seats without extra charge. In consequence thereof on the Thursday morning, preceding the Concert, at the cheerful hour of 6, 500 scions of the "first families" of Brooklyn might have been seen shivering in line, *à la* New York Post-office, waiting for the hour of 8, when they could first secure the desired sittings.

On Saturday, the house was literally filled even to the spare seats in the orchestral manor.

The programme offered was as follows:

Part I.

SYMPHONY—"Pastorale,".....BEETHOVEN.
ALLEGRO—Sensation on arriving in the Country.
ANDANTE—Walk by the Brookside.
SCHERZO—Rustic Festivities.
FINALE—Pastoral Songs.
CAVATINA,—"De Linda di Chamounix,"...DONIZETTI.
Miss CARLOTTA PATTI.
NOCTURNO, "La Solitude," (French Horn,)
T. EISFIELD.
MR. H. SCHMITZ.

Part II.

OVERTURE—"Athalia,"—[First time.]...MENDELSSOHN.
ROMANZA, "Il Ballo in Maschera,".....VERDI.
SIGNOR MANCUSI.
ALLEGRETTO from Eighth Symphony, in F..BEETHOVEN.
DUETTO—"D'Elisir d'Amore".....DONIZETTI.
Miss CARLOTTA PATTI and SIGNOR MANCUSI.
OVERTURE—"Le Carnival Romain,"[—First time
H. BERLIOZ.

The orchestra pieces were well given, particularly the *andante* in the symphony, and the *allegretto* from the eighth symphony in F. The latter seemed to be the favorite movement of the evening, and was enthusiastically applauded.

Miss PATTI astonished even those who knew her best, by the wonderful exhibition of her powers of execution, and, narrowly escaping an *encore* of the cavatina, was compelled to repeat the duet with MANCUSI.

Mr. SCHMITZ seemed to be as much in a tangle as his horn, and did not create a favorable sensation.

The following orchestral pieces will be given at the fifth and last concert: SPOHR'S "Season," in D minor; Listz' poeme symphonique "Tasso," and MENDELSSOHN'S overture, "Meeresstille und Gluckluche Fahrt," (calm sea and prosperous voyage).

Miss MARIA BRAINERD was complimented with an admirable attendance at her concert on Tuesday evening. We have seldom seen Irving Hall present a more fashionable appearance. The lady—whose style is too well known to call for comment—was received with much favor, and sang with that warmth which always results from a good understanding between artist and audience. The programme was somewhat lengthy, but received the carefullest treatment. Mr. APPY, the violinist, was the only defaulter. He did not appear—Mr. SCHMIDT, the horn player, being substituted for him. We need scarcely add that the change was a decided gain to the audience.

Many persons are under the impression that Commodore NUTT—the diminutive hero of BARNUM'S Museum—is none other than the original TOM THUMB. Nothing can be more ridiculous. According to Kentucky papers the General was exhibiting in Louisville, and would remain there until the 12th inst. Beside, he is a giant compared with Commodore NUTT. It will be seen by an advertisement elsewhere that this is a gala week at the Museum.

Mr. GEORGE CROZIER, a well-known tenor of this City, will give a *concert d'adieu* at Dodworth's Saloon on Tuesday evening next, assisted by Mrs. Mozart, Miss Geary, Miss M. E. Hawley, Mr. George Simpson, Mr. S. B. Mills, Mr. Morgan, Mr. Gustavus Geary, Mr. J. R. Thomas, Mr. Berge and Mr. Wheaton.

The Lenten season has exercised so injurious an effect upon the destinies of the French Theatre that we are not at all surprised to hear that the performances will be deferred until after Easter.

Henry Ward Beecher on the President's Proclamation.

We have not space this morning in our overcrowded columns to give a report in full of a sermon delivered to an immense audience last night, by Rev HENRY WARD BEECHER, on the policy of Emancipation as suggested in the recent Proclamation of President LINCOLN; but the general drift of the discourse may be understood from the following brief sketch.

The text was from the 62d chapter of Isaiah; the 10th, 11th and 12th verses.

Great reformations in morals, said Mr. BEECHER can never stop with individuals. As corruption of citizens soon infects the institutions and laws, so the reformation of citizens reforms laws and usages. It is such a glorious reformation that the Prophet celebrates in the passage I have read to you. It is a Proclamation of Blessings from God, which are to result from righteousness.

We, too, have occasion for rejoicing, as Christians, as Churches, as philanthropists, and as a Nation. I hold in my hand the latest *Proclamation* of the President of these United States, (for though in the form of a Message to Congress, it is a Proclamation to the People.) I do not hesitate to say that it stands absolutely *alone*. [Here, impressively, and with his peculiarly intelligent accent, Mr. BEECHER read the document.]

Never before has there been, in the history of this Government, such a Message. If it be considered in its relations to our past history and to our future, there is no immoderation in saying that *there has never been such a State paper before this nation*. If it be considered in its relations to purity, peace, liberty and unity, it must also take rank as an eminent moral force; and I should deem myself delinquent if I did not pause and call the attention of this Christian people to some considerations of it in regard to it, for there are grave duties hanging to us.

He contended that the mere fact that such a document could be peaceably put forth was its most noticeable feature, and showed how complete would have been the astonishment of the people had it been done during the Administrations of BUCHANAN, PIERCE, POLK, TAYLOR or VAN BUREN. The paper, he said, completes a circle, and brings the Government of the United States back to that point in which it stood in 1789, upon the adoption of the Constitution. He then proceeded to examine the stancing of Slavery at that period, to show how the political and moral influences were all against it, and that it was the universal wish and expectation that it would cease; but that unexpectedly it received development, for it had a part to play in the history of the country. As there needs be a Judas to a Christ, so there was a Slavery to Liberty to betray it.

He proceeded, secondly, to show that in that great cycle Slavery has achieved a history, and unalterable results are settled it its relations to husbandry, to mechanic arts and industry, to general intelligence; and it has revealed what kind of citizens grow up under its influence, and what sort of patriotism. Its influence upon the ministers of the gospel and the churches was dwelt upon at great length, and it, with other results, brought about the sublime conviction in the minds of the people of the mischiefs of despotism. He then demonstrated that this conviction is not a fancy, but a practical and popular conviction, and that as such it *would* have a result, and that result will be the downfall of Slavery. Questions of policy will, doubtless, come as to the wisest and best course to pursue; but, on the main question, there is no difference of opinion; the people have signified, and the President, their mouth-piece, has spoken.

The influences of Slavery in their length and breadth were then discussed; the evils which it had brought on the land—North and South—were demonstrated, and the necessity for its downfall urged, after which he dealt at great length upon the brightness of the present, and the glorious auspices of the future. He reviewed the struggles of the lovers of free discussion, with their complete triumph, as best demonstrated in the present popularity of Messrs. GARRISON and PHILLIPS.

The power of the people here, as opposed to the power of European thrones, was very happily discussed and illustrated by facts drawn from the various happenings of the past year. And then the happy inference was drawn that God, by giving us such schooling, such discipline, and such glorious issue, means to employ this nation upon this *whole* cure. Female supporters on the same principle. Pamphlets free, No. 26 Bond-st., N. Y.

The conduct of Russia was contrasted with that of England, France and Spain, so as to draw forth a loud outburst of applause; and when he spoke of the probability of an American blocking of the European game in Mexico, there was a second round of enthusiastic concurrence.

He concluded by exhorting all to support the President and the Government to the extent of their ability, so that he and Congress might feel the tide of popular and public feeling rolling back to their encouragement and support.

GENERAL CITY NEWS.

A SING-SING CONVICT ARRESTED.—Officer WILSON, of the Twenty-eighth Precinct, made an important arrest on Saturday, at the house of Mr. PETER CRAWFORD, in Varick-street. The prisoner is known to the police as JOHN ANDERSON, *alias* Wilson, and is by profession a burglar. He was sentenced to the State Prison, about five years ago, for the term of 15 years, for having committed a burglary in this City. About three weeks ago he made his escape from prison in a very mysterious manner. Since that time the police of the City have been on the watch for him, but no trace of him could be obtained until he was found in the act of committing another burglary on Mr. CRAWFORD'S premises. The prisoner was immediately conveyed back to Sing-Sing, where he has near ten years more to serve the State.

THE GERMAN LADIES' AID SOCIETY.—Mrs. MARIA HAUSELT, the Treasurer of the Ladies' Aid Society, organized to collect funds to further the establishment of a German Hospital in this City, makes the monthly financial report in substance, as follows: Total receipts of the Society, including the contributions of 67 members during the past year, and the fees of 39 newly admitted members, deducting all expenditures, $5,019 63, of which the $5,019 have been deposited in the German Savings' Bank. A grand Summer festival will be held by the Society on the 16th of June, the funds thereby accumulated to pass to the benefit of the Hospital. We may remark that gentlemen will, hereafter, be admitted as members of the Association.

COMMENCEMENT OF THE BELLEVUE HOSPITAL MEDICAL COLLEGE.—The first annual commencement of the Bellevue Hospital Medical College will take place this evening at Irving Hall. This is the new College lately organized in connection with the Hospital, and the exercises of the first commencement will be of unusual interest.

Paper Machine Wanted—A 66 or 72 in. Fourdrinier. Address A. D. I., Box No. 183 *Times* Office, giving full particulars, and stating lowest cash price.

Gentlemen are invited to Call and Examine the Spring style of Hat now ready for 1862. It will be found to excel in fineness, durability and elegance, the hats usually sold on Broadway. N. ESPENSCHEID, Manufacturer of Gent's Hats, No. 118 Nassau-st.

DIED.

SMITH.—In this City, on Sunday morning, March 9, at 2 o'clock, ELIZABETH NEILL, wife of Henry Smith, native of Killyleah, County Down, Ireland, aged 29 years.

The relatives and friends of the family are respectfully invited to attend the funeral, this (Monday) afternoon, at 2 o'clock, from her late residence, No. 103 East 25th-st., between 2d and 3d avs. Her remains will be taken to Greenwood Cemetery for interment.

FANSHAW.—In this City, on Sunday, March 9, Miss MARIA L. FANSHAW, aged 21 years.

Her funeral will take place on Wednesday, the 12th inst., at 1½ o'clock, from No. 354 6th-av., near 33d-st.

POTTER.—In this City, on Saturday morning, March 8, EMMA ALICE POTTER, the youngest daughter of Joseph and Jane Potter, aged 4 years and 2 months.

LYON.—In this City, on Saturday, March 8, ABIGAIL LYON, relict of Thomas Lyon, late of Greenwich, Conn., in the 84th year of her age.

The remains will be taken to Tarrytown, for interment this day, (Monday,) by the 11:25 A. M. train.

PURNELL.—In this City, on Sunday morning, March 9, MARIA LOUISA PURNELL, wife of James E. Purnell, aged 31 years.

The relatives and friends of the family are respectfully invited to attend the funeral, this (Monday) afternoon, at 1 o'clock, from her late residence, No. 101 Clinton-st.

ROURKE.—In this City, on Sunday, March 9, JOANNA, wife of Patrick Rourke, and daughter of the late James O'Meara.

The friends of the family are respectfully invited to attend the funeral, on Tuesday morning next, at 8½ o'clock, from No. 259 West 43d-st., to St. Peter's Church, Barclay-st., where a Requiem Mass will be celebrated, thence to Calvary Cemetery.

MURRAY.—In this City, on Friday, March 7, WM. MURRAY, M. D., in the 72d year of his age.

The relatives and friends are respectfully invited to attend his funeral, from St. Francis Xavier's Church, 16th-st., between 6th and 6th avs., on Monday, the 10th inst., at 10 A. M.; thence his remains will be taken to Calvary Cemetery.

WESTERFIELD.—In this City, on Saturday, March 8, after a short illness, WILLIAM EDWARD, infant son of Joseph H. and M. G. Westerfield, aged 8 months and 8 days.

The friends and relatives of the family are invited to attend the funeral, from the residence of his parents, No. 122 East 14th-st., on Monday afternoon, the 10th inst., at 2 o'clock.

ALVORD.—In this City, on Friday evening, March 7, after a lingering illness, ALONZO A. ALVORD, in the 60th year of his age.

The relatives and friends of the family are respectfully invited to attend the funeral, without further notice, from the Church of the Transfiguration, in 25th-st., between 5th and Madison avs., on Monday, March 10, at 1 o'clock, P. M.

HOUSMAN.—In this City, on Saturday, March 8, KATE TERESE, youngest daughter of Nicholas V. and Victoria Housman, aged 1 year, 6 months and 11 days.

The relatives and friends of the family are invited to attend the funeral, to-morrow, (Monday,) at 2 o'clock P. M., from the residence of her parents, No. 117 East Broadway.

QUIMBY.—In Brooklyn, on Sunday morning, March 9, after a lingering illness, SAMUEL QUIMBY, in the 67th year of his age.

The relatives and friends of the family are respectfully invited to attend the funeral, from his late residence, No. 238 Schermerhorn-st., Brooklyn, on Tuesday afternoon, the 11th inst., at 2 o'clock, without further invitation.

METCALF.—In Brooklyn, on Saturday, March 8, of scarlet fever, JENNIE MADDAN, daughter of Benj. F. and Zerviah R. Metcalf, aged 4 years and 8 months.

The funeral will take place this day, (Monday,) the 10th inst., at 2 o'clock, from the residence of her parents, No. 368 Cumberland-st., near Fulton-av.

MALLORY.—In Brooklyn, E. D., on Sunday, March 9, GEORGE H. MALLORY, aged 35 years.

Friends of the family are invited to attend his funeral, this day, (Monday,) the 10th inst., at 5 o'clock P. M., from the residence of his brother, J. H. Mallory, No. 97 South 5th-st., Brooklyn, E. D.

MONROE.—In Brooklyn, E. D., on Friday, March 7, Capt JOHN MONROE, of the Seventh Company, National Guard, N. Y. S. M., in the 39th year of his age.

His relatives and friends, and members of the Seventh (A) Company, and of the regiment generally, are invited to attend the funeral, in citizen's dress, on Monday, the 10th inst., at 2½ o'clock, from the New-England Church, Rev. W. R. Tompkins', South 9th-st., Brooklyn, E. D., without further invitation.

ROCKWELL.—In Brooklyn, on Saturday, March 8, after a severe illness, WILLIAM ROCKWELL, aged 80 years.

The friends of the family are respectfully invited to attend the funeral, on Monday, March 10, at 4 o'clock P. M., from his late residence, No. 115 Nassau-st., Brooklyn. The body will be removed to Ridgefield, Conn., on Tuesday morning, for interment.

PETTIT.—In Brooklyn, on Saturday, March 8, MARTHA J., wife of Stephen B. Pettit, and daughter of Minnie Suydam, aged 22 years.

Her relatives and friends are invited to attend the funeral, without further notice, from her late residence, Gates-av., near Broadway, Brooklyn, on Monday afternoon, at 3 o'clock.

DAVIS.—In Flatlands, L. I., on Thursday morning, March 6, suddenly, Rev. J. T. M. DAVIS, in the 57th year of his age.

The friends and relatives of the family are cordially invited to attend the funeral, from the Church, in Flatlands, on Tuesday, March 11, at 2 o'clock P. M. The clergy of the South Classis of Long Island are requested to be at the house by 1 o'clock. There will be conveyances at the depôt in Flatbush, from 12½ to 1½ o'clock, to convey the friends to the Church.

WHITE.—In Greenpoint, L. I., on Saturday, March 8, at her late residence in Java-st., SARAH WHITE, aged 70 years.

Her friends, and those of her nieces, Elizabeth and Sarah Wood, and of Mrs. and Dr. Husband, are invited to attend the funeral, from the Church of the Ascension, Kent-st., Greenpoint, on Tuesday afternoon, the 11th inst., at 2 o'clock.

CLELAND.—In Astoria, on Sunday, March 9, JAMES CLELAND, aged 64 years.

The relatives and friends of the family are respectfully invited to attend the funeral, on Tuesday, the 11th inst., at 2 o'clock P. M. The steamer *Alattano* leaves Fulton Market-slip at 1 o'clock.

MOUNT.—In New City, Rockland County, N. Y., on Thursday, Feb. 27, GEORGE, son, also on Wednesday, March 5, GRACE, daughter of Capt. J. D. P. and Sophia Mount.

The remains were taken to Hoboken, N. J., and from thence to Bergen Cemetery for interment.

LELAM.—In Paris, France, on Saturday, Feb. 15, after a long and painful illness, JENNIE C., second daughter of Henry Ludlam, of New-York.

RITCH.—In Greenwich, Conn., on Saturday morning, March 8, Capt. HENRY RITCH, in the 79th year of his age.

The relatives and friends of the family are respectfully invited to attend the funeral, on Monday, the 10th inst., at 2 o'clock, from the Episcopal Church, Greenwich. The New-Haven cars leave 27th-st. at 12

DRY GOODS.

ARNOLD, CONSTABLE & CO.,

Are now offering at retail an immense stock of

STAPLE GOODS,

Containing every article necessary for

FAMILY AND HOTEL

Purposes. All of these goods have been purchased at a great sacrifice, and will be sold at moderate prices.

Canal-st., corner of Mercer.

MOURNING GOODS.

ARNOLD, CONSTABLE & CO.,

Are now offering their

SPRING IMPORTATION

OF

MOURNING DRESS GOODS.

Canal-st., corner of Mercer.

REAL LACES.

A large and choice assortment received per steamer Arabia, and will be opened on

MONDAY, March 10.

ARNOLD, CONSTABLE & CO.,

Canal-st., corner of Mercer.

NEW SPRING DRESS GOODS.

STRANG, ADRIANCE & CO.,

NO. 355 BROADWAY,

WILL OFFER THEIR SPRING IMPORTATIONS AT RETAIL OF

NEW DRESS GOODS

ON MONDAY, CONTAINING THE NEWEST NOVELTIES IN THE FRENCH, GERMAN AND ENGLISH MARKETS, AT VERY LOW PRICES, AS FOLLOWS:

2000 Pieces Jaspa Mosambique.....15c.
100 Pieces Moir Antique do.....25c.
125 Pieces Black and White Check....16c. to 20c.
200 Pieces Twoil Au Nord.....25c.
125 Pieces Embroidered Mosambique.....25c.
75 Pieces High Colored Plaid, for Children..25c.
200 Pieces Estella, (Silk Plaid).....35c.

WITH A VERY LARGE ASSORTMENT OF

GOODS SUITABLE FOR TRAVELING DRESSES, FROM LOW TO HIGH COST. ALSO,

1000 Pieces Finest Quality English Prints.....12 1-2c.
300 Pieces Yard-Wide Chintz Prints....12 1-2c.
250 Pieces Yard-Wide Brilliants, fast colors..20c.
100 Pieces 4-4 Percales, fast colors.....20c.
75 Pieces 4-4 Percales, Colored Grounds, very rich.....25c.

With a large assortment of the

RICHEST FRENCH PRINTS.

AT MACY'S.

GRAND OPENING OF SPRING GOODS.

MONDAY, March 10.

3,000 pieces SPRING HAT RIBBONS, ALL THE NEW STYLES FANCY, and FULL ASSORTMENT of PLAIN do.

NEW DESIGNS in JACONET AND SWISS NEEDLE-WORK, BANDS, FLOUNCINGS, TRIMMINGS, COLLARS, Sets Infants' Waists, &c., from the CASH AUCTIONS, at very LOW PRICES.

FULL ASSORTMENT REAL AND IMITATION LACES, VEILS, COLLARS, &c.

1,000 dozen LADIES' LINEN CAMBRIC HDKFS., 12½. per doz., best in the City.

FULL LINE LADIES' MADE-UP UNDER CLOTHING, CORSETS, &c.

FULL STOCK HOUSEKEEPING GOODS, FLANNELS, &c.

BEST 4-4 MUSLIN IN THE CITY, at 18. a yd. by ps. 1,000 dozen ALL LINEN HUCK TOWELS, 9s. a doz., very cheap.

FULL STOCK HOSIERY, UNDER WEAR, &c.

OPENING 1,000 doz. SPRING SHADES, BEST QUALITY PARIS KID GLOVES, 63 cents a pair.

EVERY VARIETY OF FRENCH FLOWERS, HEAD DRESSES, INFANTS' MEDALLION CAPS, &c.

☞ NEW DEPARTMENT.—NOW OPENING—A FULL ASSORTMENT OF LADIES', MISSES' and CHILDREN'S STRAW HATS—PLAIN and FANCY STRAWS, TRIMMED and UNTRIMMED. Shall be in receipt of the LATEST PARIS STYLES THROUGHOUT THE SEASON.

R. H. MACY, Nos. 204 and 206 Sixth-av., two doors below 14th-st.

BARGAINS! BARGAINS! BARGAINS!

FIRE! FIRE! FIRE!

W. K. PEYTON,

No. 274 BOWERY, near Houston-st.,

Will offer this week, at a great reduction in prices, the ENTIRE STOCK OF HIS UNDERTAKING of Cloaks, Shawls, Dress Goods, Silks, Linens, Damasks, Curtains, Blankets, Quilts, Flannels, Shirtings, Sheetings, Towels, Ticks, Hosiery, Embroideries, Gloves, &c., &c., DAMAGED BY THE LATE FIRE.

An opportunity like the present is rarely offered to Housekeepers to purchase every article of Dry Goods they want at a positive reduction.

☞ Store open from 10 o'clock A. M. to 7 o'clock P. M.

W. K. PEYTON,

No. 274 BOWERY, near Houston-st.

EMBROIDERIES AND LACES.

On MONDAY, March 10,

Will be opened a choice assortment of French Embroidered Collars and sets, (new shapes.)
Real Point Lace Sets, from $5 50 and upwards.
Real Point Lace Collars (Job) $2, worth $3 50.
Black Thread Lace Veils, from $2 50 and upwards.
Black Pusher and Grenadine Veils, new style.
Black Guipure, Thread and French Laces, all widths.
Valenciennes Laces—a full assortment.
Bands, Flouncings, Edgings and insertions.
Infant's Waists, Robes and Caps.
Plain and Embroidered Handkerchiefs.

E. WILLIAMS & CO., (late P. Roberts,) 429 Broadway.

NEW SPRING DRESS GOODS,

A LARGE AND CHOICE VARIETY,

For Retail sales, per the *Arabia*.

A. T. STEWART & CO.

MME. F. PINCHON,

Having returned from Paris,

WILL EXHIBIT

On WEDNESDAY, March 12,

THE SPRING AND SUMMER FASHIONS,

In DRESSES and DRESS GOODS,

To which she invites the attention of her customers.

No. 66 Bleecker-st.

NEW PARIS SPRING SILKS.

ALSO,

A CHOICE STOCK OF

"BELLON," "BONNET," AND "PONSONS."

EXTRA QUALITY PLAIN BLACK TAFFETAS,

At exceedingly low prices.

A. T. STEWART & CO.

REMOVAL OF MYERS' NEW-YORK "MOURNING STORE,"

TO NO. 623 BROADWAY,

Between Houston and Bleecker,

Next to Mallard's.

M. & A. MYERS & CO.

DOMESTIC PRINTS,

MERRIMACKS, SPRAGUES, PACIFICS, AMERICANS, UNIONS, &c., &c.,

At the very lowest market prices,

By the package or piece.

A. T. STEWART & CO.

500 PIECES 4-4 FRENCH BRILLIANTES, NEW AND CHOICE DESIGNS,

At 2s. 6d. per yard.

A. T. STEWART & CO.

A CARD.

WM. JACKSON, No. 551 Broadway, calls especial attention to his general stock of Family Mourning Goods, being, without exception, the largest and most desirable and cheapest ever offered at retail.

Milliners and Dressmakers supplied on liberal terms.

MOURNING GOODS,

In every variety. Fresh and desirable stock,

AT ATTRACTIVE PRICES.

A. T. STEWART & CO.

CARPETS AT WHOLESALE.

SUPER, SUPERFINE and THREE-PLY CARPETS, "John Crossley & Sons'" BRUSSELS.

TAPESTRY and VELVETS.

Rugs, Mats, Oil-Cloths, etc., etc.

A. T. STEWART & CO.

BARGAINS IN LACE AND MUSLIN CURTAINS AND DRAPERIES, WINDOW HOLLANDS, QUILTS, COUNTERPANES AND BLANKETS, now selling at very reduced prices, in order to clear out the entire stock. Also Linen Damask Table Cloths and Napkins of the finest fabrics, bought for cash, and now offered at less than cost of importation. Purchasers will please examine before buying elsewhere.

C. G. HOOK, Nos. 108 and 110 6th-av.

Store No. 110 to rent.

A. T. R. H. MACY'S, NOS. 204 AND 206 6th-av., two doors below 14th-st., you will always find a full stock of ribbons, laces, handkerchiefs, embroideries, white goods, fine flannels, housekeeping goods, curtain laces and muslin, hosiery and under-wear, ladies' made-up under-clothing, &c. N. B.—The only house in New-York that sells ladies' dollar kid gloves for 63c., (by mail 69c.,) and always a full assortment of sizes and colors.

ZEPHER WORSTED FROM 12 1-2 CENTS a Stocking Yarn, 75 cents; nice fitting Corsets, 75 cents; Skirts, 38 cents, best steel; ladies' Under-garments, Combs, Brushes, fancy goods and small wares. N. B.—Alexandre's Gloves, English and German Hosiery, Werly's Paris Corsets, cheap, at ELGER'S, Nos. 830 and 832 Broadway, near 19th-st., east side.

INDIA SHAWLS.—J. BUSSEU (FORMERLY OF Calcutta, India) will open a case of $10,000 worth of INDIA CASHMERE SHAWLS, just received from Delhi, and Boston, among which will be found some specially cheap shawls in long and square, on Monday, March 10, also a lot of search at No. 223 Wooster-st., second door below Amity-st.

ALL WOOL DELS, 6-4 WIDE, AND IN all the colors, at 75c. per yard, worth $1. New Spring Prints, Cloths, and Domestic goods, the cheapest in the City, at 37 and 39 6th-av., C. G. HOOK.

DRY GOODS.

A NOVELTY.

FLOUNCED ROBES WITH SHAWLS TO MATCH THE DRESS AND SHAWL FOR $8 50.

Poulard Silk.....50 cents per yard.
Grisailles, one yard wide.....60 cents per yard.

Will be opened on MONDAY, 10th inst.,

At LEGRAIN'S,

No. 729 Broadway, corner of Waverley-place.

ALSO,

RICH EMBROIDERED PLAIN HANDKERCHIEFS, the balance of an Importer's stock, 50 per cent. under regular prices.

BLACK THREAD VEILS, FROM $2 50, and a fine choice of French Linen Cambric Sets.

LEGRAIN,

No. 729 Broadway, corner of Waverley-place.

LINEN GOODS

AT

RETAIL.

PATON & CO.,

No. 341 BROADWAY,

Will continue during this week to sell a large stock of linen goods, the whole being part of a

BANKRUPT STOCK,

Transferred to them for immediate sale, and consisting of Linen Sheetings, from 50c. to $1.

Pillow Linen, from 25c. to 50c.

Richardson's and other Shirting Linens, 25c. and upwards.

Table Damask, Damask Table Cloths, Napkins, Doylies, Towels, &c., &c.

PATON & CO.,

No. 341 Broadway.

FRENCH CLOTHS, COATINGS, CASSIMERES AND VESTINGS, of the latest Spring styles and fabrics,

FOR MEN'S AND BOYS' WEAR,

At popular prices.

A. T. STEWART & CO.

LE BOUTILLIER BROTHERS HAVR REmoved (to occupy during the rebuilding of their store) to

NO. 447 BROADWAY,

Between Howard and Grand sts.,

And they invite attention to a very large assortment of NEW DRESS GOODS,

including Silks in small checks, figures and plain colors.

BLACK SILKS of very superior makes.

DELAINES, Printed and Plain.

POILE DE CHEVRES, MOSAMBIQUES,

GRAY GOODS, GINGHAMS, FRENCH PRINTS,

ENGLISH PRINTS, &c.

HOSIERY, GLOVES, EMBROIDERIES AND LACES.

DOMESTICS—A large assortment at low prices.

Also,

SHAWLS, in great variety for the Spring.

NO. 447 BROADWAY.

INSTRUCTION.

HUDSON RIVER INSTITUTE,

CLAVERACK, COLUMBIA COUNTY, N. Y.

NEXT TERM OPENS APRIL 16.

SPECIAL ADVANTAGES.

Military drill under an experienced officer; classical instruction by a Yale graduate; two Professors in piano music; Madam Stephani, of New-York, instructs in vocalization; native teacher in French; fourteen Professors and instructors. Board, washing, fuel and tuition, higher English, Latin and Greek, $44 per term of fourteen weeks. Rev. A. FLACK, A.M., Principal.

FAMILIES BOARDING IN NEW-YORK City, having children, can make arrangements with W. H. BANNISTER, No. 3 Astor-place, so that their board and tuition, in a first-class boarding-school, will cost less than their board in New-York. Address as above.

YOUNG LADIES' SCHOOL, STAMFORD, CONN.—The Spring term will open April 9. The School offers superior advantages for intellectual and physical culture. For circulars apply to Miss AIKEN, Principal.

A FARMER WOULD RECEIVE INTO HIS family a few children to board. They could be instructed, if desired, by one accustomed to teaching, and a mother's care be given them. For particulars, &c., address FARMER, Sudlerns, Rockland County, N. Y.

MOUNT WASHINGTON COLLEGIATE INSTITUTE, No. 218 4th-st., on Washington-square, corner of Macdougal-st., (CLARKE & FANNING, Rectors, with twelve assistants,) prepares pupils of all ages for business or college.

CEDAR GLEN SEMINARY, SING SING, N. Y.—Young ladies boarded and educated, under ten, $125; over that age, $150. Location unsurpassed. Circulars supplied by Mrs. FREEMAN, Principal.

MILITARY ACADEMY, WHITE PLAINS, N. Y.—The semi-annual session, military and collegiate, will commence March 1, 1862. Gen. M. I. LOCKWOOD, Principal.

$120 PER YEAR.—COOPERSTOWN SEMInary, Cooperstown, N. Y., (both sexes.) Send for catalogue. R. C. FLACK, A. M., Principal.

TEACHERS.

AS INSTRUCTRESS.—A LADY OF AMIAability and refinement, a graduate of a first-class institution, having taught very successfully during several years, awaits a reappointment. She is prepared to instruct in the following branches, viz.: higher English, French, which she speaks and writes, Latin and some of the ornamentals; has also some acquaintance with music. Compensation of slight importance. References, etc., highly satisfactory. Address immediately EMMA EDMONDSON, Box No. 189 *Times* Office.

WANTED.—A HOME AND THE SMALLEST POSsible salary, by a young lady, accomplished as organist, church singer, copyist, letter-writer, newspaper contributor, accountant, reader, companion, teacher of English, music, drawing, painting; has a large experience, highest testimonials, and references to prominent gentlemen of New-York; or she might accept an extra responsible and laborious situation as her former salary of $800. Address Miss LIVINGSTON, New-York, care of Box No. 110, Greenbush, Rensselaer Co., N. Y.

HELP WANTED.

A MILLINER WANTED.—APPLY AT NO. 1,117 Broadway, corner 26th-st.

A FARMER AND GARDENER.—WANTED, a farmer and gardener, capable of taking charge of a gentleman's place; must be a single man and a Protestant, and have a thorough knowledge of his business, including some experience with glass; a Scotchman preferred. Address for one week, Box No. 1,196 New-York Post-office, giving references, and stating wages expected, (beside board, which will be furnished by the advertiser.) A faithful, industrious, capable man, will find this a pleasant, permanent place. None other will be able to keep it more than one month.

A GARDENER.—WANTED, A MAN AS GARdener and farmer, to take charge of a small place, and to be generally useful; a German with small family preferred; an honest, industrious and capable man will find this a permanent situation; none other can keep it. Apply at No. 46 West 16th-st.

A GARDENER.—WANTED, A MAN WHO UNderstands gardening, to go a short distance in the country; must be willing to work, and come well recommended; to such a man a steady place will be given and $10 a month. Apply at office of CROMMELIN & GURTIS, No. 60 Wall-st., between 10 and 3 o'clock.

WANTED—IN AN OFFICE, A YOUTH FROM 15 to 20 years of age; must write a good hand, and translate and write the Spanish language fluently. Applicants will, in their own handwriting, state, salary expected and inclose undoubted references. None others need address G. K. D., Box No. 152 *Times* Office.

WANTED—A CLERK IN A SAW-MILL; WAGES $500 per year; 4 girls to travel to California and Europe; 1 stewardess; 2 conductors. Apply No. 47 Chatham-square.

A SALESMAN.—WANTED, IN A YANKEE NOtion department, a salesman who has had experience in the business, and is willing to make himself useful in the stock. Address, stating reference and last place of employment, Y. N. D., Box No. 147 *Times* Office. Also, in the counting-room, a boy 16 or 19 years of age, who writes a good hand and resides with his parents. Address as above.

A SALESMAN.—WANTED, A SALESMAN, IN A domestic dry goods house; commission to be paid on amount of sales; none need apply except those having A1 trade. Address Box No. 1,851 Post-office.

A SEAMSTRESS.—WANTED, A SEAMstress by the month, capable of finishing dresses, &c.; good references required. Inquire at No. 103 West 42d-st., between the hours of 10 and 12 A. M.

A WAITER GIRL WANTED.—ONE WHO thoroughly understands her business and can bring good references. Apply at No. 39 East 12th-st.

WANTED—AT NO. 65 FOURTH-ST., WILLIAMSburgh, a young man who understands the dry goods business. Apply early.

BOY WANTED.—AN INTELLIGENT LAD IN A jobbing store. Address Box No. 2,678, Post-office.

DANCING.

A. DODWORTH'S DANCING ACADEMIES,

No. 204 Fifth-av., corner 26th-st., New-York,

No. 137 Montague-st., Brooklyn.

Classes—TUESDAYS and FRIDAYS in Brooklyn.

Classes—WEDNESDAYS and SATURDAYS in N. Y.

Circulars for terms, &c., may be had at either Academy.

PROFESSIONAL.

DISEASED LIMBS.—DR. HUMBERT, MEDICAL ELECTRICIAN, Room No. 22 Bible-house, will cure all kinds of diseased limbs, no matter how bad, or how long standing. Cases that have baffled the skill, and been given up as incurable, or condemned to be amputated, after being under the treatment of the most celebrated surgeons of Europe and America, are cured. Diseased limbs cured by contract. Examination fee, $5.

MATRIMONIAL.

A LADY POSSESSING WEALTH, REfinement, social position and lovable qualities, can ascertain, by corresponding with CRUELS, Station B Post-office, that a gentleman of undoubted respectability, strictly temperate, and possessing intrinsic worth, is sincerely seeking a wife.

FRENCH PEAR AND CHERRY SEEDlings, to arrive shortly, for sale by the undersigned. Orders received for plants, seeds, &c., from the principal American and European nurseries. Apply to C. RAOUX, No. 78 Cedar-st.

CASH PAID FOR OLD NEWSPAPERS, pamphlets and blank books of every description. STOCKWELL & EMERSON, No. 25 Ann-st., Basement.

SITUATIONS WANTED.

FEMALES.

AS CHAMBERMAID, &c.—WANTED, A SITuation as chambermaid; has no objections to assist in the washing and ironing, and do plain sewing; the best of City reference. To be seen at her last place. Call at No. 311 East 10th-st.

AS CHAMBERMAID, &c.—COOK.—A LAdy about breaking up housekeeping, would like to get places for two excellent girls—one as chambermaid and waitress and the other as cook; both in the same family if possible. Apply at No. 160 West 12d-st.

AS CHAMBERMAID, &c.—WANTED, BY A young girl, 16 years of age, a situation to do chamber-work, take care of children, and make herself generally useful; wages not so much an object as a good home; has good City references. Can be seen for two days at No. 19 Union-court, University-place, between 11th and 12th sts.

AS CHAMBERMAID, &c.—A SITUATION wanted by a respectable Protestant girl as chambermaid and laundress; has the best of City reference. Call, for two days, at No. 97 East 16th-st., top floor, front room.

AS CHAMBERMAID AND WAITRESS.—Wanted, a situation by a respectable young girl, as chambermaid and waitress, or would like the care of children; has good City reference. Can be seen for two days at No. 120 West 26th-st., top floor, front room.

AS CHAMBERMAID AND WAITRESS.—A Protestant girl would like a situation as chambermaid and waitress; would not object to do fine washing and ironing; good City reference. Call at No. 165 West 16th-st., in the rear.

AS COOK.—WANTED, A SITUATION BY A respectable German woman, in a private family, as good plain cook; would have no objection to assist in the washing; has the best of City reference. Can be seen at No. 359 6th-av., near 22d-st., from 9 to 4 o'clock; ring the private door-bell next jeweler's.

AS COOK.—A PROTESTANT YOUNG WOMAN wishes a situation; is an excellent cook, baker, &c.; is willing to do washing and ironing if required; no objection to the country; can be well recommended. Call at ACKERMAN'S, No. 97 4th-av.

AS COOK, &c.—WANTED, BY A PROTESTANT woman, a situation as cook, and to assist with washing; is an excellent cook, and a good baker of bread and biscuit; has good reference; no objection to the country. Can be seen at the PROTESTANT EMPLOYMENT AGENCY, No. 125 4th-av., between 12th and 13th sts.

AS COOK, &c.—WANTED, BY A RESPECTAble woman, a situation as cook and to assist at the washing and ironing, in some respectable family. The advertiser can furnish the very best of City reference. Call for 2 days in the shoe-store, No. 7 West 11th-st., near Broadway.

AS COOK.—WANTED, BY A CAPABLE WOMAN a situation as cook; understands her business perfectly; would assist in the washing; is a good baker; no objection to the country; has best of City reference. Call for two days at No. 13 Union-court, University-place, between 11th and 12th sts.

AS COOK, WAITER, &c.—AN OBLIGING young woman desires a situation. She is a good cook and baker, and an excellent washer and ironer; willing to work; has no objection to the country. Can give the best of reference. Call at No. 320 4th-av., between 24th and 25th sts.

AS COOK AND LAUNDRESS.—A YOUNG woman, highly recommended, desires a situation in City or country; can be found a good cook and excellent washer and ironer; makes the best of bread and plain pastry; can be well recommended. Apply at No. 376 6th-av., first floor front.

AS FIRST-CLASS COOK.—A SITUATION wanted, as first-class cook, by one who understands cooking in all its branches; understands soups, game, jellies, and all kinds of pastry. Can be seen at her present employer's, Dr. Van Buren, southeast corner of 4th-av. and 22d-st., for two days.

AS PLAIN COOK OR GENERAL SERvant.—Wanted, a situation, by a smart, industrious servant girl, (either in the City or country,) to do cooking, washing and ironing, or general housework; is a good plain cook and can do good washing and ironing; neat, economising and reliable; wages moderate, and the best of references given. Inquire of Mr. HENDRICKSON, No. 121 Atlantic-st., Brooklyn.

AS COOKS AND GENERAL SERVANTS.—Situations wanted for several very reliable and capable servants, as cooks, washers and ironers, housekeepers, and chambermaids and nurses, whose references are of the highest order from Brooklyn families, and have been known to us for several years as really reliable and competent help. MANNING & CO.'S Select Agency, No. 10 Tillary-st., Brooklyn.

AS GENERAL HOUSEMAID.—WANTED, A situation by a young woman to do general housework in a small family; is a good plain cook, washer and ironer; City reference. Can be seen for two days at No. 113 West 31st-st., near 7th av.

AS HOUSEKEEPER.—A MIDDLE-AGED widow lady desires a situation as housekeeper in some genteel private family; understands sickness, and would be willing to take charge of an invalid; no objection to go into the country. Address, for four days, L. H., No. 21 Amity-place.

AS HOUSEKEEPER.—WANTED, A SITUAtion as housekeeper in a gentleman's family, by a middle-aged Protestant woman of much experience; reference from her employers; would take charge of a widower's family. Apply at No. 61 Amity-st., for two days.

AS HOUSEWORKER.—A YOUNG WOMAN wishes to engage as above; is a good plain cook, and good washer and ironer; is willing to oblige; has good reference. Call at ACKERMAN & CONKLIN'S, No. 97 4th-av., between 11th and 12th sts.

AS HOUSEKEEPER OR SEAMSTRESS.—Wanted, a situation by a middle-aged lady as housekeeper in a gentleman's family, or as seamstress, or travel to Europe with a family; can give good reference. Call at No. 62 6th-av., for one day.

AS LAUNDRESS.—WANTED, BY A COMPEtent, tidy woman, with excellent City reference, a situation as thorough laundress; does up linens in magnificent style, fluting, and understands the mangling of clothes, and the entire charge of fine washing and chamber-work; wages, $8 to $10 in City or country. Call at No. 184 East 21st-st., for two days.

AS FIRST-CLASS LAUNDRESS.—SITUAtion wanted by a first-class laundress in a private family; understands fine muslins, French fluting, &c.; best of references can be produced. Apply at BOORHAM & BEDELL'S, No. 307 4th-av.

AS NURSE.—AN EXPERIENCED PROTESTANT woman, without incumbrance, desires a situation as nurse; is thoroughly competent to take charge of an infant or small children, and has unexceptionable City and country reference as to character and capability. Can be seen at BOORHAM & BEDELL'S, No. 307 4th-av., between 23d and 24th sts., for one week.

AS NURSE.—A FRENCH NURSE, VERY CAPAable, and well recommended, wants a place as nurse or maid with a family going to Europe. Call at No. 1 West 19th-st.

AS NURSE AND SEAMSTRESS.—WANTED, a situation by a respectable woman as nurse and seamstress; understands the care of a baby from its birth; has four years' best of City reference; can be seen for two days at No. 2 West 45th-st., near 6th-av.

AS NURSE AND SEAMSTRESS.—WANTED, by a Protestant Englishwoman, a situation as nurse and seamstress; fully competent to take the entire charge of the children; can bring a baby up by the bottle, if required; a situation to go to the country preferred; has good reference. Can be seen for three days at the Protestant Employment Agency, No. 125 4th-av., between 12th and 13th sts.

AS NURSE AND SEAMSTRESS.—WANTED, by a genteel Protestant woman, with excellent City reference, a situation as seamstress and nurse, to assist with the care of young children; cuts and fits ladies' and children's dresses; is quick at the needle; can work a Wheeler & Wilson's sewing machine; city or country. Wages, $3 to $10. Call at No. 186 East 21st-st., for two days.

AS INFANT'S NURSE.—WANTED, BY A Protestant woman, a situation as infant's nurse; is capable of taking the entire care of a baby from its birth, or to wait on an invalid lady; is a good sick nurse; no objection to travel with a lady; good references given. Apply at No. 232 6th-av., near 16th-st.

AS SEAMSTRESS.—WANTED, A SITUATION by a young girl as seamstress; she understands all kinds of family sewing and dressmaking; can operate on Wheeler & Wilson's and Grover & Baker's sewing machines; would have no objection to assist with chamber-work; the best of City reference given. Call, for two days, at No. 186 7th-av., near 23d-st.

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AS WAITRESS.—A YOUNG WOMAN WISHES a situation as waitress in a private family. Is willing to assist in chamber-work if required. Perfectly understands her business. Can give three years' reference from her last place. No. 78 West 20th-st. Call for two days.

AS WAITRESS, &c.—WANTED, BY A COMpetent young woman, a situation as waitress, or would do chamber-work and fine washing; has no objection to a private boarding-house or hotel; no objection to go to the country with a small family; has best of City references. Call for two days, at No. 13 Union-court, University-place, between 11th and 12th sts.

SERVANTS, PROTESTANT AND CATHolic, in great numbers, with investigated characters and qualifications, including German, French, Scotch, Irish and English, may be found at Clinton Hall Employment Society, formerly Bible House, on Astor-place, near Broadway. German, French and Italian languages spoken.

ALL FAMILIES WANTING GOOD SERvants will find the largest old established institute at the corner of 6th-av. and 11th-st., for German, English, Irish, American and Protestant women. Mrs. FLOYD in attendance. Good places always ready. Protestants wanted.

SERVANTS' OFFICE, NO. 240 GRAND-st., near Bowery—19 years established. Honest, capable and worthy servants, for City or country—Irish, German, American, &c. N. B.—All orders left to my care are faithfully attended to. ISAIAH WATTS.

TO FAMILIES GOING TO EUROPE.—AN experienced English nurse wishes to engage with a family going to Europe to take charge of an infant or young children; unexceptionable City reference. Call on or address M. P., No. 153 West 16th-st., between 6th and 7th avs., first floor.

MALES.

AS COACHMAN.—SITUATION WANTED BY A Protestant man that perfectly understands the care and management of horses and carriages, and all belonging to a gentleman's establishment, as will be seen by his references. Will be found willing and obliging. No objection to city or country. Best of City reference given. Can be seen personally, or a note addressed J. M., No. 30 Broadway, office of the Greenwood Cemetery, or Box No. 200 *Times* Office.

AS COACHMAN AND GROOM.—WANTED, a situation as coachman and groom by a young Englishman of long experience in London and New-York; is a thorough groom and careful driver; has two years' reference from his last employer in this City; is strictly sober, honest and obliging; has had care of some of the most stylish turn-outs in this City. Address A. B., Box No. 203 *Times* Office, for three days, or No. 435 4th-av.

SITUATIONS WANTED.

MALES.

AS COACHMAN.—A RESPECTABLE YOUNG man wishes to obtain a situation as coachman and groom, who thoroughly understands the care and management of gentlemen's horses in all its branches; he is an excellent groom and a good driver; he can give one year of first-class City and country reference as to character and capability. He can be seen at Mr. James Disney's saddlery-store, No. 60 East 14th-st., or address a note to D. B., Box No. 130 *Times* Office.

AS COACHMAN.—WANTED, A SITUATION AS coachman, by a young man who understands his business perfectly; can come well recommended for honesty, sobriety, and capability; is willing to make himself useful; has no objection to the country; has good City reference. Address J. O. D., Box No. 207 *Times* Office.

AS COACHMAN—AS COOK.—WANTED, SITuations, together, by a young Englishman and wife, without incumbrance; the man as groom and coachman, the woman as experienced cook; is an excellent bread and biscuit baker, and understands the care of milk and butter; both understand their business thoroughly, as their reference will testify; can be seen at the veterinary surgeon's, No. 88 East 13th-st., between 3d and 4th avs.; or a letter addressed to W. P. will be attended to for three days.

AS COACHMAN AND GARDENER.—Wanted, a situation as coachman and gardener, by a single man, who understands both branches well; is willing to make himself generally useful; is not afraid of work; has good reference from his two last employers. Address J. L., or call at No. 31 Roosevelt-st.

AS COACHMAN AND GARDENER.—Wanted, a situation as coachman and gardener, by a young man of sober and steady habits, and who is fully competent to fill both positions; has good City reference. Address T. B., Gardener, *Times* Office, for two days.

AS COACHMAN AND GARDENER.—WANTed, a situation as coachman and gardener, by a single man, who understands the care of horses and carriages; thoroughly understands the business. Address C. M., Box No. 198 *Times* Office.

AS FARMER.—WANTED, A SITUATION AS farmer by a single man, who understands farming in all its branches, and stock of all kinds. Should any gentleman require such a man, call or address, for two days, M. D., No. 166 Hudson-st.

AS FARMER AND GARDENER.—WANTed, a situation, by a respectable Protestant man, as farmer and gardener; has had fourteen years' experience in this country; had charge of a large place eleven years; understands the rearing of stock, the care of poultry, and every branch of the above; is a married man, with a small family. Can be well recommended from his last place, if required. Address FARMER, Box No. 217 *Times* Office.

AS FARMER, GARDENER AND FLOrist.—A well-qualified Scotchman wants engagement as farmer, gardener and florist on a first-class place. Wife will attend dairy and poultry. Apply to the Editor of the *Horticulturist*, No. 37 Park-row.

AS GARDENER.—SITUATION WANTED BY an respectable married man; has no family; thoroughly understands the management of fruit, flowers and vegetable gardens, also the care of greenhouse plants and grapery; has two years' reference to show, as to capability, and is competent to take charge of any gentleman's place. Address, for two days, F. Q., Box No. 198 *Times* Office.

AS GARDENER.—A SITUATION IS WANTED by a German gardener, single, who well understands the management of green-house, grapery, flower and vegetable gardens; the best of reference will be given by addressing D. F., Gardener, at Mr. Thorburn's seed-store, No. 15 John-st.

AS GARDENER.—WANTED A SITUATION, AS gardener, by a Protestant young man who thoroughly understands his business in all its branches; is also a good cow-man and groom; would make himself generally useful; good references given. Address J. C., Box No. 195 *Times* Office.

AS GARDENER.—WANTED, A SITUATION AS gardener, by a single man, who understands raising all kinds of vegetables and keeping a place in order; can take care of any kind of stock; is not afraid of work, and is willing to make himself useful; has good reference as to honesty and sobriety. Address P. C., Box No. 198 *Times* Office.

AS GARDENER.—SITUATION WANTED BY A young Scotchman on a small country seat, or as assistant on a first-class place; has had considerable experience, and can be highly recommended by his late employer. Address ALEXANDER, Box No. 200 *Times* Office.

AS GARDENER.—SITUATION WANTED BY A single man, who thoroughly understands his business; greenhouse fruit, flowers and vegetables, &c. City reference. Address A. B., Box No. 211 *Times* Office.

AS GARDENER.—WANTED, A SITUATION AS gardener, by an Englishman, unmarried, who is well acquainted with the business in all its branches; can give satisfactory references as to character and abilities. Address T. H., at Bridgeman's seed-store, No. 876 Broadway.

AS GARDENER.—WANTED, A SITUATION AS gardener for a single German; landscaping, propagation and cultivation of greenhouse plants, grapery, orchard and vegetables perfectly understood; terms reasonable. Address C. G., Box No. 213 *Times* Office.

AS GARDENER.—WANTED, BY A RESPECTAble married man, a situation as gardener; can take charge of greenhouse, graperies, gardens, understands laying out grounds; has no objection to take charge of a small farm; can bring good reference. Call at No. 74 Grand-st., up stairs.

AS GARDENER.—WANTED, A SITUATION AS gardener, by a steady and active man, single, of long experience; understands the management of hothouses and greenhouses, kitchen gardens and flower gardens, fruit trees of every kind; has good reference from the gentlemen he lived with. Apply at Mr. Thorburn's seed-store, No. 15 John-st., for C. N., for three days.

AS GARDENER, &c.—COOK, &c.—A GERman and his wife want situations on a gentleman's place; this man can turn his hand to almost anything, horses, gardening, &c., the wife can take charge of the dairy; is a good cook. Both speak English. To be seen for two days at the Employment Office, Clinton Hall, Astor-place, near Broadway, where a variety of male and female German servants may be had.

AS GARDENER, &c.—LAUNDRESS, &c.—Wanted, situations by a respectable man and wife, the man as practical gardener or coachman; understands both perfectly, the woman is an excellent laundress or waitress; understands the care of milk and butter; both understand their business perfectly; no incumbrance; a single preferred. Address E. B., No. 15 John-st., in the seed-store, for three days.

AS GARDENER AND COACHMAN.—WANTed, a situation as gardener and coachman, by a married man, without incumbrance; is a first-class vegetable gardener; understands the care and management of horses; is a careful driver; can give the best of reference as to character, sobriety and industry. Address J. M., Box No. 201 *Times* Office, for two days.

AS HEAD GARDENER AND FARMER.—A Open for engagement, a reliable and trustworthy Scotchman, capable to take charge as a whole, and keep a first-class place in good order. Address KATHNESS, No. 25 Catharine-st., corner of Henry-st., New-York, or Box No. 134 *Times* Office, till March 19.

AS WAITER.—A GENTLEMAN WANTS TO procure a situation for a competent waiter in a private family; has lived with his relatives for several years in Europe; has the best City references from the most respectable families in the City. Can be seen at Mr. Freeman's for two days, No. 877 Broadway, near 18th-st.

AS WAITER.—WANTED, A SITUATION AS waiter in a private family, by a respectable man; has good City reference, and well recommended from his last place. Call for two days at No. 68 University-place, in the upholstery-store, or address a note to W. G.

TO JOB PRINTERS.—A FIRST-CLASS COMpositor, of expedience, having been out of the job printing department for some years, wishes to qualify with a competent party, at a reduced wages; will be an acquisition to a person who can appreciate industry, sobriety and honesty. Address B. A. H., Box 112 *Times* Office.

WANTED—A PERMANENT SITUATION, IN some mercantile house, by a young man, who is a good penman and a competent bookkeeper, correspondent and entry clerk. Satisfactory reference given. Address ANSON, Box No. 144 *Times* Office.

REMOVALS.

REMOVAL OF GWYNNE & DAY.

GWYNNE & DAY have removed their Banking Office to No. 21 Wall-st., corner of Broad.

Uncurrent money and Treasury Notes bought and sold.

Highest premium on Gold and Silver.

Stocks bought and sold on commission.

U. S. 7

FINANCIAL.

ELEVENTH ANNUAL REPORT OF THE MANHATTAN LIFE INSURANCE COMPANY, NO. 31 NASSAU-STREET. New-York, Jan. 1, 1862.

REPORT.

Capital Stock		$100,000 00
Reserve for possible depreciation in Securities	46,000 00	863,169 20
Dividends remaining unsettled		50,325 93
Premiums, Extra Premiums, Annuities, &c., received during the year	387,833 39	
Interest and Rents received during the year	51,837 68	
Interest and Rents, accrued and deferred Premiums	54,187 90	493,549 03
		$1,507,044 21

DISBURSEMENTS.

Paid claims by death on Policies, and on Bonus and payments on Annuities	$131,497 32	
Paid Salaries, Salaries, Taxes, Medical Fees, Commissions, etc.	64,939 31	
Paid Dividends, Returned Premiums, Purchased Policies, and Bonus and Interest on Dividends	135,997 18	$332,243 81

ASSETS.

Cash in bank and on hand	$12,399 36	
Bonds and Mortgages	337,300 00	
Real Estate	120,461 19	
Premium Notes on Policies in force. [The actual value of these notes is not less than $600,000.]	476,296 55	
Quarterly and Semi-annual Premiums deferred	41,844 33	
United States and New-York Stocks	51,122 50	
Premium and Interest in hands of Agents in course of collection and transmission, secured by bonds	94,380 81	
Temporary Loans on Bonds and Stocks	$3,750 00	
Interest, accrued in Jan. 1, and all other property	12,343 66	1,174,800 40
		$1,507,044 21

HENRY STOKES, President.
C. Y. WEMPLE, Secretary.
C. L. HALSEY, Assistant Secretary.
S. N. STEBBINS, Actuary.
A. DU BOIS, M. D., Medical Examiner, residence No. 13 West 11th-st.; at office daily from 2 to 3 o'clock.

ALBERT H. NICOLAY, Auctioneer.

REGULAR SALE OF STOCKS AND BONDS
ALBERT H. NICOLAY
Will sell THIS DAY (Monday) March 10, at 12½ o'clock, at the Merchants' Exchange.

SHARES.		SHARES.	
5	Imp. & T'ders Ins	$50	20 East River Bank	$25
20	Am. Exch. Ins	100	50 Sar. and W. R	50
90	Hope Ins	50	38 Germania Life Ins	25
300	Hastings Marble Co	100	40 Adriatic Ins	25
120	Richm'l Co. Gas Co	50	100 Atlantic Bank	100
200	Grand-st. & New R	—	50 Commerce Insurance	100
50	Jersey City Fire Ins	50	50 North Western Ins	50
420	Indemnity Ins	100	20 Relief Insurance Co	100

$3,000 City of Wheeling 6 percent. Bonds.
$1,000 Missouri State 6 per cent. Bonds.
$5,000 Tennessee State 6 per cent. Bonds.
$1,400 Sacramento City and County Bonds.
$5,000 Racine and Miss. R.R. 8 per cent. Bonds.
$5,000 Logan County Man. & Mining Co. Bonds.
$1,000 Michigan Southern 2d mtg. Bonds.
Next regular sale THURSDAY, March 13.

TREASURY NOTES AND AMERICAN GOLD AND SILVER BOUGHT AND SOLD BY
TAYLOR BROTHERS,
No. 247 Broadway, corner Murray-st.
No. 76 Wall, corner Pearl-st.

THOMAS DENNY & CO.,
No. 8 JAUNCEY-COURT—No. 39 WALL-ST.,
Buy and sell on commission Stocks, Bonds and Government Securities at the BOARD OF BROKERS, for cash or on time. Orders by mail or otherwise will receive prompt attention. Our Annual Financial Circular furnished gratuitously on application.

BROWN BROTHERS & CO.,
NO. 59 WALL-ST.,
ISSUE COMMERCIAL AND TRAVELERS' CREDITS FOR USE IN THIS COUNTRY AND ABROAD

NOTICE.—BONDHOLDERS OF THE PITTSBURGH, FORT WAYNE AND CHICAGO, THE OHIO AND PENNSYLVANIA, THE OHIO AND INDIANA AND THE FORT WAYNE AND CHICAGO RAILROAD COMPANIES.—Holders of First Mortgage Bonds of the Ohio and Pennsylvania Railroad Company, the Ohio and Indiana Railroad Company, and the Fort Wayne and Chicago Railroad Company, who have not heretofore deposited their bonds with John Ferguson, No. 35 Pine-st., under the plan of reorganization, are again notified to do so on or before the 1st day of April next, or they will be excluded from its benefits.
Holders of Second Mortgage Bonds of the same Companies, or Construction Bonds of the Pittsburgh, Fort Wayne and Chicago Railroad Company, who have not already deposited their bonds as above, are notified to make application to the Purchasing Committee, at my office, No. 52 Wall-st., to be admitted to the benefits of said reorganization, on or before the same day, or be excluded therefrom.—March 7, 1862. J. F. D. LANIER, Chairman Purchasing Committee.

LONG ISLAND RAILROAD COMPANY.—An election for thirteen Directors of this Company will be held at their office, Hunter's Point, on TUESDAY, the 8th day of April next, in conformity with the annexed by-law:
SECTION 1. The annual meeting of the Stockholders of this Company, for the choice of thirteen Directors, shall be held on the second Tuesday in April of each year, at the office of the Company, Hunter's Point, under the direction of three Inspectors.
The poll to be open from 12 o'clock at noon, and to be kept open until 2 o'clock P. M., and then closed.
The Transfer Books will be closed on the 31st of March, and opened on the 9th of April.
WM. S. S. RUSSELL, Secretary.
HUNTER'S POINT, Feb. 22, 1862.

OFFICE OF THE TRADESMEN'S FIRE INSURANCE CO., No. 183 BOWERY, CORNER BROOME-STREET, NEW-YORK, March 4, 1862.
AN ELECTION FOR THIRTY DIRECTORS and three inspectors of Election of this Company will be held at this office on TUESDAY, the 11th inst. Poll open from 12 o'clock M. to 1 P. M.
T. Y. BROWN, Secretary.

THE UNDERSIGNED WILL CAUSE TO BE SOLD AT AUCTION—100 bonds M. M. A. S. RR. Company, on the steps of the City Hall, New-York, on the 11th inst., at 1 o'clock P. M. Sale positive.
J. W. RUAFF.

GOLD, TREASURY NOTES AND ALL Issues of Government Bonds bought and sold by LIVERMORE, CLEWS & CO., Bankers and Dealers in Securities, Nos. 4 and 45 Wall-st.

$20,000 CASH.—A GENTLEMAN HAVING this sum in cash, will loan or operate in any way to net good and sure returns. Address, with full particulars, W., Box No. 2,060 Post-office.

UNITED STATES QUARTERMASTER'S CERTIFICATES bought and sold on commission by P. M. MYERS & CO., No. 6 Broad-st.

CONTRACTOR'S CLAIMS ON THE GOVERNMENT bought, sold and collected, by LIVERMORE, CLEWS & CO., Bankers, Nos. 45 and 43 Wall-st.

ATLANTIC, UNION, PACIFIC AND COMMERCIAL Mutual Insurance Scrip wanted by WM. C. GILMAN & SON, No. 18 Merchants' Exchange.

DIVIDENDS.

GROCERS' FIRE INSURANCE COMPANY, No. 48 Wall-st., NEW-YORK, March 1, 1862.
TWENTY-THIRD DIVIDEND.—THE BOARD of Directors have this day declared a Semi-annual Dividend of Five (5) Per Cent. on the Capital Stock of the Company, payable to the stockholders on demand.
JAMES G. PLATT, Secretary.

DIVIDEND.—THE CHEMUNG RAILROAD COMPANY have this day declared a quarterly Dividend of Two (2) per Cent., payable on demand, at the office of the Treasurer, Park Fire Insurance Company, No. 247 Broadway, New-York City.
J. W. BAKER, Treasurer *pro tem.*
NEW-YORK, March 4, 1862.

OFFICE OF THE JEFFERSON INSURANCE CO., No. 60 WALL-ST., N. Y., March 3, 1862.
A DIVIDEND OF THREE DOLLARS PER Share (ten per cent.) from the earnings of the past six months will be paid to the Stockholders on demand at this Office.
SAMUEL E. BELCHER, Secretary.

BUSINESS CHANCES.

HARDWARE.—$10,000 TO $15,000.—Wanted, the above amount, in cash and securities, in nearly equal rates, from March 1, 1862, to March 1, 1863, by a manufacturing business in this City; each investment to be secured by double the amount of merchandise. Will also take a silent or active partner. The investment is entirely safe. Parties who will advance this amount and take charge of the selling will have a good commission. To a partner we can guarantee 25 per cent. net profits per annum. Address letters H. W., Box No. 102 *Times* Office.

PAINTS.—A GENTLEMAN OF GOOD BUSINESS qualifications, and who wishes to invest from $3,000 to $4,000, and become an out-door partner in a very good and well-established business, if well recommended, will find an opportunity by letter, for two days, PAINTS, Box No. 134 *Times* Office.

GOVERNMENT CONTRACTS.—A PARTY having a contract to manufacture the Springfield gun, and wishing capital, or desires to get the gun manufactured under said contract, will please address MY, Box 2,342 Post-office, without delay, giving name, &c.

$3,500—A PARTY WITH THIS AMOUNT can find an opportunity to invest the same, in a permanent, safe, and extra-paying business, in this City, that will net the party at least $3,000 per annum. Address MANUFACTURER, Box No. 151 *Times* Office, with name, &c.

FOR SALE.—JEWELRY STORE, 20 YEARS ESTABLISHED—Lease, stock and fixtures of a watch and jewelry store, in a first-rate location down-town, now doing a good business. Address P., Box No. 156 *Times* Office, for one week.

FOR SALE—BRICK FACTORY, 25X50, THREE stories, with engine, boiler and shafting, 10-horse power, on 133d-st., near 3d-av., Harlem. Inquire next door, or at No. 161 Chambers-st.

DRUG-STORE TO RENT—AN OLD STAND on Main-st., in the village of Peekskill. For terms, inquire of J. F. MILLS, Real Estate Agent, Peekskill.

AUCTION SALES.

THE W. [illegible] AUCTION NOTICE.
AUCTION SALE OF $30,000 WORTH OF ELEGANT HOUSEHOLD FURNITURE AND VALUABLE WORKS OF ART, SUPERB PAINTINGS, PARIAN AND BRONZE ORNAMENTS, MAGNIFICENT SOLID ROSEWOOD PARLOR SUITES, COSTLY ROSEWOOD PIANO-FORTE, RICH CARPETS, &c.
RUSSELL W. WESTCOTT will sell THIS DAY, (Monday,) March 10, at 11 o'clock precisely, at No. 162 West 21st-st., near 7th-av., the above valuable furniture, being the entire contents of the above first-class house, comprising four elegant full suites of furniture in brocatel and reps, elegant collection of landscapes and historical paintings, costly parlor ornaments and superb rosewood parlor, chamber and dining-room furniture of every description. The house is replete with everything adapted to a costly and fashionably furnished residence, including a large variety of rich cut-glass, French China, silverware, &c. Catalogues at house. Sale positive, without regard to weather.

GEO. A. LEAVITT & Co., Auctioneers.
ENGLISH BOOKS AT AUCTION.
GEO. A. LEAVITT & CO. will sell at auction, without reserve, at their trade salesrooms Nos. 21 and 23 Mercer-st., on TUESDAY, March 11, a large and choice collection of English Books, comprising fine editions of the best standard and illustrated works in literature; also, a complete set of "Niles' Weekly Register," 76 vols. Sale to commence at 6 o'clock P. M., and continue daily at the same hour, in order of the catalogue. Catalogues ready and Books on exhibition.

HENRY H. LEEDS, Auctioneer.
ASSIGNEE'S SALE.—HENRY H. LEEDS & CO. will sell, at auction, on TUESDAY, March 11, at 11 o'clock, at the salesroom, No. 23 Nassau-st., Assignee's sale of wines, liquors, cigars, foreign and domestic fruits, jellies, &c. The entire stock of a jobbing and importing house, by order of Benjamin H. Goldsmith, Assignee, consisting of casks and octaves of brandy, casks and cases of port, sherry and Madeira wines (sillage,) puncheons of old Scotch and Irish whiskys and Jamaica rum, fine old Bourbon whisky in barrels and cases, quarter pipes Swan and other gins, genuine imported champagne, hock and other German wines, London and Dublin porter, Scotch ale, &c. Also, a large assortment of wines, brandies, gins, whiskys and rum in bottles from the shelves; together with the stock of fruits, preserves, &c., consisting of raisins, figs, prunes, sardines, olive oil, French mustard, catsup, preserved fruit, jellies. Also, the entire stock of about 200,000 Havana and domestic cigars, mostly of the finest qualities and well-known brands for City retail trade, consisting of Conchas, La Normas, Figaros, Londres, Regalias, &c. Also, office furniture, stove trucks, liquor pumps, measures, &c.

E. H. LUDLOW, Auctioneer.
ROSEWOOD PIANO-FORTE AT AUCTION, by order of HIRAM BARNEY, Collector of the Port of New-York.
E. H. LUDLOW & CO. will sell at auction, on MONDAY, March 17, 1862, at 12 o'clock, at the Public Store, No. 33 New-st., corner of Exchange-place, one rosewood piano-forte, (Chickering, maker,) in good order. Particulars at No. 3 Pine-st.

M. B. CHAPMAN, Auctioneer.
AUCTION NOTICE.—EXTRAORDINARY OPportunity to purchase household furniture at auction, THIS DAY, (Monday,) at private residence, No. 48 West 16th-st., between 5th and 6th avs., comprising parlor, chamber and dining-room furniture, piano-forte, suites, mirrors, paintings, bronzes, velvet, Brussels and ingrain carpets, rosewood and black walnut chamber furniture, china, glass and silverware, table cutlery, &c. Also, basement and kitchen furniture.

WM. M. HOLLINGSHEAD, Auctioneer.
1,000 CASES BOOTS, SHOES AND BROGANS at auction, on TUESDAY, March 11, at 10½ o'clock, at the store of J. T. WHITEHOUSE, No. 25 Cortlandt-st., comprising some of the most desirable styles of Spring goods, direct from manufacturers, to be sold without reserve. Catalogues ready on morning of sale.

PUBLIC NOTICES.

NOTICE TO TAX-PAYERS.—OFFICE OF THE COMMISSIONERS OF TAXES AND ASSESSMENTS, No. 32 CHAMBERS-ST., NEW-YORK, Jan. 13, 1862.—Notice is hereby given that the Assessment Rolls of Real and Personal Estate, of the City of New-York, for the year 1862, are now open for public inspection, and will continue open until the 30th day of April next, inclusive. All tax-payers are earnestly requested to call and examine the same, in order that any errors in the assessment may be corrected. Also, all persons entitled by law to reduction of their assessments, by reason of being clergymen or for military services; and also literary and charitable institutions, by law exempt from taxation, are requested to make application for such reduction or exemption, previous to the closing of the rolls on said 30th day of April.
The following section of the Act of April 15, 1859, is published for the information of tax-payers:
SECTION 10. During the time the books shall be open to public inspection, as hereinbefore provided, application may be made by any person considering himself aggrieved by a assessed valuation of his real or personal estate, to have the same corrected. If such application be made in relation to the assessed valuation of real estate, it must be made in writing, stating the ground of objection thereto, and thereupon the Commissioners shall examine into the complaint, and if, in their judgment, the assessment is erroneous, they shall cause the same to be corrected. If such application be made in relation to the assessed valuation of personal estate, the applicant shall be examined under oath by the said Commissioners, who shall beauthorized to administer such oath, or any of them, and if, in his or their judgment, the assessment is erroneous, they shall cause the same to be corrected, and fix the amount of such assessment as they may believe to be just, and declare their decision thereon within thirty days after such application shall have been made to them. No reduction shall be made by the Board of Supervisors of any assessment on real or personal estate imposed under this act, unless it shall appear, under oath or affirmation, that the party aggrieved was unable to attend within the period prescribed for the correction of the same, by reason of sickness or absence from the City.—Laws of 1859, Chapter 302, Section 9 and 10.
A. J. WILLIAMSON,
J. W. ALLEN,
J. W. BROWN,
Commissioners of Taxes and Assessments.

THE COMMITTEE ON NATIONAL AFFAIRS, of the Common Council, will meet in Room No. 8, City Hall, on MONDAY, 10th inst., at 11 o'clock A. M., for the purpose of making arrangements for the reception of Col. Corcoran. All parties interested will appear before the Committee.

TERENCE FARLEY,	WM. ORTON,
CHAS. J. CHIPP,	MORGAN JONES,
IRA A. ALLEN,	JOHN HOGAN,
PETER MITCHELL,	THOS. STEVENSON,
HENRY SMITH,	ALEX. KEECH,
	Committee.

THE COMMITTEE ON STREETS OF THE Board of Aldermen will meet on TUESDAY, the 18th day of March, 1862, at 4 o'clock P. M., in the Chamber of the Board of Aldermen, City Hall, for the purpose of considering the subject of the extension of Church-street to the Battery. All parties interested will please attend without notice.
CHAS. J. CHIPP, } Committee
F. J. A. BOOLE, } on
CHAS. H. HALL, } Streets.
E. W. TAYLOR, Secretary.

COPARTNERSHIP NOTICES.

DISSOLUTION.—THE COPARTNERSHIP heretofore existing, under the style of ASHLEY & NORRIS, is this day dissolved, by mutual consent. O. D. ASHLEY is authorized to use the signature of the late firm in liquidation.
O. D. ASHLEY,
JOHN B. NORRIS.
NEW-YORK, March 1, 1862.

NOTICE.—O. D. ASHLEY will continue the Stock, Commission and Banking business, at No. 52 Exchange-place.
COPARTNERSHIP.—The undersigned have formed a copartnership, under the style of LOCKWOOD & NORRIS, and will continue the Stock, Commission and Banking business, at No. 17 William-st.
ALFRED LOCKWOOD,
JOHN B. NORRIS.
NEW-YORK, March 1, 1862.

DISSOLUTION.—THE COPARTNERSHIP heretofore existing under the style of B. S. YATES & CO., is this day dissolved by mutual consent. BENJ. S. YATES is alone authorized to use the signature of the late firm in liquidation.
B. S. YATES,
W. A. YATES.
NEW-YORK, March 1, 1862.
NOTICE.—The subscriber having bought out the interest of his late partner, W. A. Yates, will continue the business of manufacturing Fringe, Tassels, Gimps, &c., at the old stand, No. 639 Broadway, New-York.
B. S. YATES.
NEW-YORK, March 1, 1862.

PERNAMBUCO, Brazil, Jan. 1, 1862.
MR. DANIEL M. ROLLINS IS THIS DAY admitted a partner in our firm. Our Mr. H. H. Swift, as resident partner in the United States, has transferred his place of business from Boston to No. 80 South-st., New-York, where, having associated himself with Mr. Henry Forster Hitch, they, under the style of H. H. SWIFT & Co., will attend to all business appertaining to our firm. Mr. Edwin F. Adams will still continue to represent the firm in Boston.
HENRY FORSTER & CO.

DISSOLUTION.—THE COPARTNERSHIP heretofore existing between the subscribers, under the firm of NORRIS & GREGG, is hereby dissolved by mutual consent. The name of the firm will be used in liquidation.
THOS. H. NORRIS,
CHARLES GREGG.
NEW-YORK, March 6, 1862.
The subscriber will continue the business, as heretofore, at Nos. 62 and 64 Gold-st.
CHARLES GREGG.

PROPOSALS.

ASSISTANT QUARTERMASTER GENERAL'S OFFICE, No. 6 STATE-ST., NEW-YORK, March 8, 1862.
SEALED PROPOSALS WILL BE RECEIVED at this office until 2 o'clock P. M. on Monday, the 10th inst., for supplying the following articles of lumber, viz.:
100,000 feet box boards, 12 and 16 feet long.
100,000 feet Albany boards, 12 feet long.
100,000 feet hemlock boards, 12 feet long.
50,000 feet 4x6 hemlock joist, 16 feet long.
50,000 feet 4x6 hemlock joist, 12 feet long.
50,000 feet 3x4 hemlock joist, 12 feet long.
All the above lumber to be of good merchantable quality, subject to inspection and to be delivered on board such vessels as may be employed to transport it, which vessels will be placed at convenient locations for its shipment.
D. D. TOMPKINS,
Assistant Quartermaster-General.

UNITED STATES MUSTERING OFFICE, No. 79 WHITE-ST., NEW-YORK, March 4, 1862.
SEALED PROPOSALS ARE INVITED and will be received at this office, until 12 o'clock on Monday, the 10th inst., for supplying by contract cooked rations that shall be required for the use of the United States volunteer organizations stationed in and around the City of New-York, and for the use of such volunteers as may be passing through the City. Proposals will be indorsed, "Proposals for furnishing cooked rations to Volunteers," and be addressed Lieut.-Col. W. A. NICHOLS, U. S. Army, Mustering and Disbursing Officer.

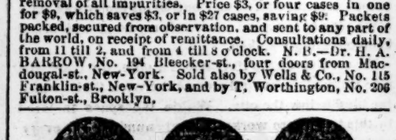
MACHINERY, &c.

FOR SALE—A STEAM ENGINE, EIGHT-INCH cylinder, two feet stroke, 15-horse power, band wheel 8 feet diameter, 10-inch face, with pump, heater, and 30 feet 2-inch wrought iron pipe, all in perfect order. Also, a locomotive boiler, 20 feet long, 40-inch diameter, with 48 2-inch tubes, and patent damper, 25-horse power. Apply at No. 224 South-st.

MEDICAL.

AFFLICTED! RESTORED! IGNORANCE EXPOSED! FALLACIES UNMASKED!
HIGHLY IMPORTANT TO BOTH SEXES, married or single, in health or disease. Dr. LARMONT'S Paris, London and New-York Medical Adviser and Marriage Guide. (50th edition, 400 pages, 100 Anatomical Illustrations,) upon Mental and Nervous Debility, Loss of Memory, Incapacity, Urinary Deposits, Involuntary Loss of Semen nights, with the urine, or at stool; Impotency, Affections of the Bladder and Kidneys, Genito-Urinary diseases and their consequences, the Anatomy of the sexual organs of the male and female—all their diseases and weaknesses; latest researches in physiology; European hospital practice; quacks, their recipes and specifics; the author's unequaled Paris and London treatment, &c.
All who would avoid unsuccessful and barbarous treatment with Mercury, Copahia, Injections, Cauterizations, Quack Specifics, Antidotes, Instruments, &c., should purchase this original work, for $1, of E. WARNER, No. 1 Vesey-st.; ROSS & TOUSEY, No. 121 Nassau-st.; DEXTER & CO., No. 113 Nassau-st.; or the Doctor, No. 647 Broadway, (up stairs,) New-York, from 9 A. M. to 9 P. M.
"We concur with other papers in recommending Dr. LARMONT and his work."—*Courier des Etats Unis, German Die Reform, Dispatch, Staats Zeitung, National Democrat Atlas Medical Review, &c.*

NO GROPING IN THE DARK.
But everything as clear as the sun at noonday, after reading that popular illustrated medical work, entitled HUMAN FRAILTY, published by Dr. H. A. BARROW, No. 194 Bleecker-st., four doors from Macdougal-st., New-York. Price 25 cents. Sent free everywhere. Summary of the virtues of Triesemar, Nos. 1, 2 and 3—Triesemar No. 1 removes completely all physical impediments to marriage, and invigorates the entire system. Triesemar No. 2 quickly cures all primary symptoms, obviating the necessity of being sickened with nauseous medicines. Triesemar No. 3 is the great European remedy for confirmed cases, ill effects from mercury, and for the entire removal of all impurities. Price $3, or four cases in one for $9, which saves $3, or in 827 cases, saving $8. Packets packed, secured from observation, and sent to any part of the world, on receipt of remittance. Consultations daily, from 11 till 2, and from 4 till 8 o'clock. N. B.—Dr. H. A. BARROW, No. 194 Bleecker-st., four doors from Macdougal-st., New-York. Sold also by Wells & Co., No. 115 Franklin-st., New-York, and by T. Worthington, No. 206 Fulton-st., Brooklyn.



CONSTITUTION WATER.
THE ONLY KNOWN REMEDY FOR DIABETES IRRITATION OF THE NECK OF THE BLADDER. Inflammation of the Kidneys, and Catarrh of the Bladder, Strangury and Burning, or Painful Urinating, Stone in the Bladder, Calculus, Gravel, Brick Dust Deposit, and Mucous or Milky Discharges after Urinating. For sale by all Druggists. Price $1. WM. H. GREGG & CO., Proprietors. Morgan & Allen, General Agents, No. 46 Cliff-st., New-York.

SAPONACEOUS TOOTH-POWDER.
Made by F. S. Cleaver. Prepared from pure white soap, as recommended by Dr. Bowditch, being the only dentrifice calculated to preserve and thoroughly cleanse the teeth. Sold by drug and fancy stores everywhere. Wholesale depot, Nos. 31 and 33 Dey-st.
J. C. ROYSTON.

A WONDERFUL DISCOVERY IN MEDICINE.
DR. LAURIE'S LIFE PILLS,
Prepared from a plant that grows in the tea districts of China—SPEEDY, PERMANENT and INFALLIBLE REMEDY for

NERVOUS DEBILITY,	TIC DOLOREAUX,
NEURALGIA,	ST. VITUS DANCE,
INDIGESTION,	LANGUOR,
IMPOTENCY,	LASSITUDE,
DISTRESSING SPIRITS,	HEADACHE,

And all diseases from impure blood and nervous derangement. $1 per box of 40 pills, or large ones of 100 for $2. Sent post-free anywhere, with full instructions, on receipt of remittance, and sold by GEO. BULPIN, General Agent for the United States, 429 Broadway, N. Y.

THE MOST HIGHLY VALUED BLESSING OF LIFE SECURED.—One bottle of ZARTALISIMA B, OR NATURE'S INFALLIBLE RESTORATIVE, will convince the most incredulous of the wonderful reanimating powers of that most delightful cordial.
Constitutions relaxed, weakened or decayed in man or woman, are under the immediate influence of this Restorative; poverty of blood and emaciated limbs will, ere long, meet the happiest changes; the chill watery fluid will become rich and balsamic, and the limbs covered with flesh firm and healthful.
Zartalisima B is pleasant to the sight, agreeable to the palate and exhilarating in its effects. It is inclosed in a neat case, thus rendering it conveniently portable to those desirous of carrying it in their pockets. Prepared and sold by the sole inventor and proprietor, Dr. H. A. BARROW, No. 194 Bleecker-st., (four doors from McDougal-st.,) New-York, at $1 per bottle, or six bottles for $5.

SURE CURE.—DR. POWERS, SUCCESSFULLY consulted with Dr. WARD, No. 12 Laight-st. He gives advice free, and guarantees an immediate cure or no pay. Glorious triumphs attending the use of Dr. POWERS' specific remedies for syphilitic, mercurial and all other delicate diseases; for certainty unapproached, and for the entire eradication of disease, nothing besides can positively be relied upon; try them and be convinced. Dr. POWERS' Essence of Life restores the vigor of youth in four weeks. Pills marvelous agent restores manhood to the most shattered constitutions. Office No. 12 Laight-st. Dr. POWERS' French Preventive, the greatest invention of the age. Those who have used them are never without them. Price, $3 per dozen; mailed free on receipt of the price. Address Dr. POWERS, No. 12 Laight-st.

"NEW MEDICAL BOOK.—DR. BOSTWICK'S Work on Seminal Diseases, Hints Before and After Marriage, Nervous Debility, Impotency and Kindred Affections, &c., &c., is before us, and we do not hesitate to say it is without exception the most truthful and useful work of the kind ever published, and it will be hailed by the profession as well as the public as a great benefactor to mankind. Quackery is here exposed and the truth told. It should be in every family, and in the hands of every young man and woman in the land."—*Boston Medical and Surgical Journal.*
Mailed by R. Warner, No. 1 Vesey-st.; Godfrey, No. 831 Broadway; and by Dr. B. at his office, No. 35 East 12th-st., six doors west of Broadway, where Dr. B. will continue the practice of medicine and surgery. Price $1. All interviews and communications strictly confidential.

DR. COOPER, NO. 14 DUANE-ST. MAY BE confidently consulted on all diseases of a private nature. A practice of 30 years, devoted to the treatment and cure of Syphilitic, Mercurial, and diseases of a delicate nature, enables Dr. C. to make speedy and permanent cures, no matter of how long standing the case may be. Strictures of the urethra and seminal weakness, brought on by secret habit, effectually cured. The victims of misplaced confidence, who have been misled by quack advertisements, can call on Dr. C. with the certainty of being radically cured. N. B.—Dr. C. is a qualified physician and surgeon, and a member of the College of Physicians and Surgeons of New-York. Office hours from 8 A. M. to 9 P. M.

IMPORTANT TO THE MARRIED AND THOSE ABOUT TO BE MARRIED.—Dr. A. M. MAURICEAU, Professor of Diseases of Women, has just published the 160th edition of the valuable book, entitled "THE MARRIED WOMAN'S PRIVATE MEDICAL COMPANION," strictly intended for those whose health or circumstances forbid a too rapid increase of family. Price $1. Sold at his office, No. 129 Liberty-st., New-York; or can be sent by mail, free of postage, to any part of the United States and Canada, by inclosing $1, and addressing Box No. 1,224 New-York City. For sale by H. RICHARDSON, at No. 1 Vesey-st., (Astor House,) and No. 18 Ann-st.

AN ACT OF GRATITUDE.—20,000 COPIES of a medical book for gratuitous circulation, by a Sufferer, who has been effectually cured of nervous debility, loss of memory, and dimness of sight, resulting from early errors, by following the instructions given in a medical work, considers it his duty, in gratitude to the author, and for the benefit of consumptives and nervous sufferers, to publish the means used. He will, therefore, send free to any address, on receipt of two stamps, a copy of the work, containing every information required. Address Box No. 579 Post-office, Albany, N. Y.

READ, READ, READ.—A SAFE AND RELIABLE medicine, DR. CHAPMAN'S CELEBRATED CROUP AND COUGH SYRUP, used with success for the last 35 years; an infallible cure for the croup; also the best medicine for influenza, colds, coughs, hoarseness, difficulty of breathing, pain in the chest, bleeding from the lungs, asthma, whooping cough, consumption, etc. Manufactured and sold wholesale and retail by WM. CHAPMAN & CO., No. 42 Fulton-st., New-York, and by Druggists.

THE CONFESSIONS AND EXPERIENCE of an invalid, published for the benefit and as a warning to young men who suffer from nervous debility, premature decay, &c., supplying the means of self-cure. By one who cured himself after being put to great expense through medical imposition and quackery. Single copies may be had of the author, NATHANIEL MAYFAIR, Esq., Bedford, Kings County, N. Y., by inclosing a post-paid addressed envelope.

THE GREAT CURE FOR SECRET DISEASES.—Cures in less than 24 hours. Dr. RODMAN'S Specific Drops; price, $1. NOTICE.—So great was the sale of the Drops at first, I was unable to supply the full demand. No remedy has ever been discovered that will act as quickly as the Specific Drops. Depot, No. 202 Broadway, New-York.

THE GREAT CURE FOR SECRET DISEASES—Cures slight cases in twelve hours. Dr. WARD'S Unfortunate's Friend, price $1. No remedy yet discovered performs so speedy and effective a cure, or consequently obtains such demand. Cure warranted, or money returned. Office No. 12 Laight-st.

SOMETHING FOR EVERY LADY.—DR. WARD'S Great Benefactor. The great periodical remedy, infallible for the immediate removal of monthly obstructions. Office No. 12 Laight-st., near Canal, where Dr. WARD can be consulted confidentially, day or evening.

DR. VAN HAMBERT'S FEMALE MONTHLY PILLS are a safe remedy for obstruction, &c., from cold or any cause. $1 per box. For Coughs, Colds, &c., Ayer's Cherry Pectoral. For Scrofula, Rheumatism, &c., Kennedy's Discovery. Each $1. At GUION'S, 127 Bowery.

PRIVATE CONSULTATION.—DR. HUNTER has, for thirty years, confined his attention to diseases of a certain class, in which he has treated no less than fifty thousand cases, without an instance of failure. His great remedy, HUNTER'S RED DROP, cures certain diseases when regular treatment and all other remedies fail; cures without dieting or restriction in the habits of the patient; cures without the disgusting and sickening effects of all other remedies; cures in new cases in less than six hours; cures without the dreadful consequent effects of mercury, but possesses the peculiarly valuable property of annihilating the rank and poisonous taint that the blood is sure to absorb, unless his remedy is used. This is what he claims for it, and what no other will accomplish. Its value in this respect has become so well known, that scientific men in every department of medical knowledge begin to appreciate it, for hardly a week passes that he is not consulted by druggists, chemists and physicians, in regard to some pitiful patient, who has exhausted the whole field of the faculty, and still the disease will appear. Its popularity is so great, that there is not a quack doctor in the City that has not attacked it; and when they find their lies are not so easily swallowed, they then pretend that they can make it. It is $1 a vial, and cannot be obtained genuine anywhere but at the old office, No. 3 Division-st. Book for 15 three cent stamps, 300 pages, 100 colored illustrations. The best work out.

MEDICAL.

CAUTION TO DRUGGISTS.
Beware of counterfeit of Mexican Mustang Liniment. The genuine is wrapped in fine steel plate engravings with the words "Mexican Mustang Liniment" in a circle surrounding a burning volcano, &c., and "D. S. Barnes" blown in the bottle.
There has been offered for sale by one John D. Park an article in general design quite the same, but executed on common stone plates, with the words "A. G. Bragg & Co." in the top of the circle, the word "Mexican" underneath, small and obscured by the smoke of the volcano, and the proprietor's name, D. S. Barnes, omitted from the bottle.
To manufacture or sell a counterfeit trade-mark is a criminal offence, and the undersigned will strictly enforce his rights civilly and criminally. Information in regard to the whereabouts of the said counterfeit Liniment will be thankfully received.
D. S. BARNES, No. 202 Broadway, N. Y.

DR. COBBETT, MEMBER OF THE N. Y. University, (Medical College,) and Royal College of Surgeons, London, has removed from No. 19 Dune-st., to his present very convenient suite of offices at No. 20 Centre-st., between Chambers and Reade sts., with a private entrance at No. 6 City Hall-place, where he can be consulted with the most honorable confidence on all diseases affecting the urinary organs; thirty years in his present specialty, (three of which have been at the Hospitals of this City,) enable him to guarantee a cure in every case undertaken, or make no charge. Strictures of the urethra, impotency, seminal weaknesses, &c., treated on the most scientific principles. N. B.—As a proof of Dr. C.'s qualifications, he would call special attention to his Diplomas, which can be seen in his office.

SHIPPING.

THE BRITISH AND NORTH AMERICAN ROYAL MAIL STEAMSHIPS.
FROM NEW-YORK TO LIVERPOOL.
Chief Cabin Passage $130
Second Cabin Passage 75
FROM BOSTON TO LIVERPOOL.
Chief Cabin Passage $110
Second Cabin Passage 60
The ships from New-York call at Cork harbor.
The ships from Boston call at Halifax and Cork harbor.
PERSIA, Capt. Judkins. AFRICA, Capt. Shannon.
ARABIA, Capt. J. Stone. CANADA, Capt. J. Leitch.
ASIA, Capt. E. G. Lott. AMERICA, Capt. Muir.
AUSTRALASIAN, Capt. Cook. NIAGARA, Capt. Moodie.
EUROPA, Capt. Anderson.
SCOTIA, CHINA.
These vessels carry a clear white light at masthead; green on starboard bow, red on port bow.
ARABIA, Shannon, leaves New-York, Wednesday, March 12.
CANADA, Anderson, leaves Boston, Wednesday, March 19.
CHINA, Cook, leaves New-York, Wednesday, Mar. 26.
AMERICA, Moodie, leaves Boston, Wednesday, April 2.
ASIA, Lott, leaves New-York, Wednesday, April 9.
Berths not secured until paid for.
An experienced Surgeon on board.
The owners of these ships will not be accountable for Gold, Silver, Bullion, Specie, Jewelry, Precious Stones or Metals, unless bills of lading are signed therefor, and the value therefor therein expressed. For freight or passage, apply to E. CUNARD, No. 4 Bowling Green.

TAPSCOTT'S LINE LIVERPOOL AND LONDON PACKETS.
REMITTANCES TO ENGLAND, IRELAND, &c. PASSAGE TO OR FROM GREAT BRITAIN OR IRELAND, at the lowest rates, and DRAFTS, payable on demand anywhere throughout the UNITED KINGDOM, can be obtained as heretofore, at
TAPSCOTT & CO.'S, No. 86 South-st.

STEAM WEEKLY TO LIVERPOOL, TOUCHING AT QUEENSTOWN, (COBH HARBOR.
The Liverpool, New-York and Philadelphia Steamship Company intend dispatching their full-powered Clyde-built iron Steamships as follows:

ETNA	SATURDAY, March 8.
CITY OF NEW-YORK	SATURDAY, March 15.
CITY OF WASHINGTON	SATURDAY, March 22.

and every succeeding Saturday, at Noon, from Pier No. 44, North River.

RATES OF PASSAGE.

First cabin	$75	Steerage	$30
First cabin to London	$85	Steerage to London	$33
First cabin to Paris	$85	Steerage to Paris	$38
First cabin to Hamburg	$85	Steerage to Hamburg	35

Passengers also forwarded to Havre, Bremen, Rotterdam, Antwerp and Glasgow at equally low rates.
Rates from Liverpool or Queenstown: 1st cabin, $75, $85, and $105. Steerage from Liverpool, $40. From Queenstown, $30. Tickets can be bought here at these rates, enabling people to send for their friends.
These steamers have superior accommodations for passengers; are strongly built in water-tight iron sections, and carry Patent Evaporating Apparatus. Experienced surgeons are attached to each steamer.
For further information, apply in Liverpool to WILLIAM INMAN, Ag

THE CRAFT IN HAMPTON ROADS.

[Continued from First Page.]

tendency to log. Her great draught of water will prevent her taking part in active operations. This draught originally was about twenty-four feet, but it has been considerably increased."

The editor, however, comforted himself that at all events she could be used as a floating battery.

Her bow is armed with a steel plough, projecting six feet under water, to strike and sink the vessels of the blockading fleet. Her decks are protected by a covering of railroad iron, in the form of an arch, which it was hoped would be proof against shot and shell.

Perhaps this story of its failure was intended as a rebel ruse, to throw our naval force on the Potomac off its guard. The rebels had previously boasted of the immense power and strength of the *Merrimac* in the most extravagant manner. They had frequently averred that she was about to run out, sink the blockading vessels, and run along the Atlantic coast, and by destroying our men-of-war effectually raise the blockade. And indeed the first reports yesterday seemed as if the threat was actually about to be carried out. It was flashed over the wires that she had sunk the *Cumberland*, captured the *Congress*, and run the *Minnesota* ashore. The prospect seemed to be that she would run along the Atlantic and Gulf coasts to the Rio Grande, sweeping the seas as she went. But she was no match for the *Monitor*, who has now effectually admonished her to keep out of the Road hereafter.

THE YORKTOWN (REBEL.)

The rebel steamer *Yorktown*, which took part in the fight, was formerly used on the New-York and Virginia line of steamers, running from here to Norfolk, Petersburgh and Richmond. She is a side-wheel steamer of 1,400 tons burthen, was built in this City in 1809, and her size is as follows: Length, 251 feet; breadth, 34 feet; depth, 18 feet. She was seized by the rebels last Summer while in Virginia waters, and was taken to Norfolk and fitted out as a man-of-war. Her sides were plated with iron, and other means were taken to render her strong. Our correspondent at Fortress Monroe, writing on the 6th inst., says he saw her a day or two before when up the James River with a flag of truce, and describes her as quite a formidable looking and formidably armed vessel. She carried six broadside guns rifled, one of which was an Armstrong, and two pivot guns. We believe she was commanded by Capt. PARRISH, late of the United States Navy.

JAMESTOWN, (REBEL.)

The *Jamestown* was another vessel of the same kind, running in the same line, and was almost a twin to the *Yorktown*. The flag-of-truce correspondent, already mentioned, described her thus in yesterday's issue:

"As she approached us we perceived she was the *Jamestown*—one of the Confederate crack vessels. Yet, in comparison with our own boat, it must be confessed that she was not particularly formidable. She was worked with double engines, had a sharp iron prow at her bow, which will probably never come near enough any craft to do it much harm. She carried two 32-pound rifled cannon, Parrott style, fore and aft, and both guns were furnished with telescopic sights. The vessel looked trim; the officers wore a profusion of gold lace, while the marines and sailors were smart and active in appearance."

MINNESOTA—(NATIONAL.)

The *Minnesota*, which was run ashore after doing good duty against the rebel steamers, is a screw-frigate of 3,200 tons', burthen, pierced for 40 guns, built at Washington Navy-yard in 1855, and was manned by 400 officers and men. She is one of our largest screw steam-frigates, and is what is termed an auxiliary propeller. Her engines are 450 horse-power. Two of her guns are of 11-inch calibre, capable of throwing balls of 160 pounds weight. She has made but one regular cruise since she was built, and that was in the East India waters, from which she returned in 1858. On her return, she went to the Charlestown (Mass.) Navy-yard, where she was overhauled and repaired throughout. In May she sailed from Boston, and did various coast duty, under Capt. SILAS D. STRINGHAM, who was flag-officer of the Atlantic blockading squadron. In August she was the flag-ship of the expedition at the capture of the Hatteras forts by Commodore STRINGHAM, and did effective and brilliant duty in that affair. In September she arrived in this port, with the captured Hatteras prisoners. Shortly after she again went South, but under another commander, and has been doing duty of late at or near Hampton Roads. It is not known whether much damage has been done to her in the engagement.

THE CUMBERLAND (NATIONAL.)

The *Cumberland*, which was attacked and sunk by the rebel iron-clad steamer *Merrimac*, is a sailing sloop-of war, which has been engaged in the blockade of James River. She was a vessel of 1,726 tons burthen, was pierced for 24 guns, and carried 300 officers and men. She was built at Charlestown, Massachusetts, twenty years ago. Previous to the war she was in commission as one of the vessels of the Home Squadron. She was a leaky old affair, and her loss is by no means serious.

THE CONGRESS (NATIONAL.)

The *Congress*, which was captured on Saturday by the rebels was an old sailing frigate, employed also in blockading the Virginia waters. She was built at Kittery in 1841, was a vessel of 1,867 tons burthen, and was pierced for 50 guns. She was manned only by a few men of the Naval Coast Squadron, and was just about to be put out of commission, on account of unworthiness, when she was attacked by the rebels. In April last she returned from Montevideo, on the coast of Brazil, where she had been cruising; when she arrived here a large number of her officers, big rebels, resigned. She was retained at Boston, and in September last sailed for duty on the Southern coast.

THE NEWS IN WASHINGTON.

WASHINGTON, Sunday, March 9.

The most intense excitement was created in Washington, to-day, by the news from Fortress Monroe, which came by the Baltimore boat. Visions were freely indulged in, of the *Merrimac* running the blockade of the fort, getting to sea, entering New-York harbor, and burning all the shipping at your docks, and holding your city itself at its mercy. The completion of the telegraph line to Fortress Monroe seems providential, in lifting these gloomy fears from the public mind. We only hope that the *Monitor* has done all that is claimed for her; but it is undeniable that yesterday's event in Hampton Roads is of the most exciting character, and should make New-York merchants and shipowners look instantly to their harbor defences. The Stevens battery, that the TIMES has in vain vindicated and urged to completion, might have been finished months ago, and could have sunk the *Merrimac* in twenty minutes; but she has been virtually abandoned by the Government, after the expenditure of half a million dollars on her. It is to be hoped that immediate action will be taken by Congress to-morrow to finish this iron velocipede and put her in commission.

Secretary STANTON gave orders this morning that the fullest reports of the Hampton Roads affair should be allowed to pass over the lines, so as to save the people of Northern cities from any vague fears.

The *Merrimac* is understood to have been under the command of Commandant BUCHANAN, late of the Navy-yard.

The Telegraph Line to Fortress Monroe.

WASHINGTON, Sunday, March 9.

The telegraph line to Fortress Monroe was built by order of the Secretary of War, under the direction of the General Manager of Military Telegraph Lines. The extension of the Government line from Harrington, Del., to Cape Charles, was constructed in twenty-three days. Thirty miles of the submarine cable was manufactured for the channel crossing in twenty days from the date of the order, by S. C. BISHOP, of New-York City.

The sixteen miles that was laid before the recent gale was recovered in good condition. The cable to replace the portion lost off Cape Henry was furnished by Mr. BISHOP in five days.

The shore end was landed at Cape Charles, at 4 o'clock this Sunday afternoon, by Mr. W. H. HARRIS, Assistant-Manager of the Government Telegraphs, who has had the immediate charge of the work. Its completion at this opportune moment, bringing the news of the splendid victory of the *Monitor*, and the disabling of the *Merrimac*, has saved the country from great anxiety and expense.

The delay in completing the cable connection has been owing entirely to the continued boisterous weather.

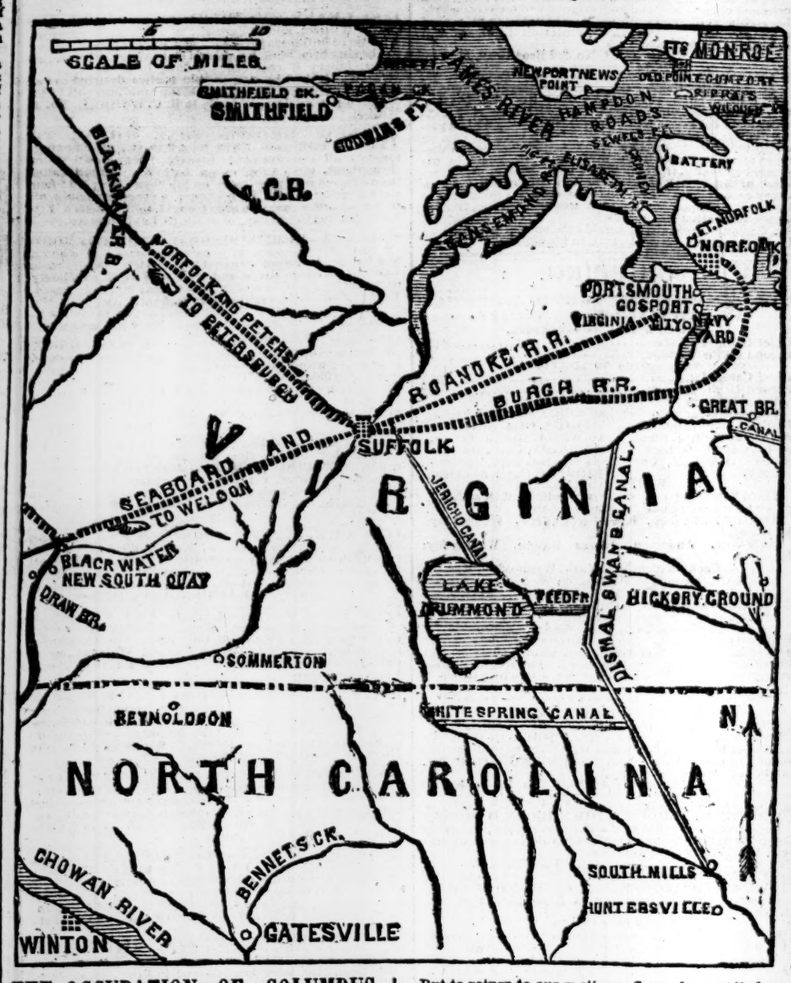
Shipwreck.

BOSTON, Sunday, Feb. 9.

Brig *Marine*, from Cienfuegos, fell in with, on the 26th ult., the ship *Niagara*, from Philadelphia for Liverpool, in a sinking condition, and took off the Captain and crew, and brought them to this port.

NORFOLK AND ITS NEIGHBORHOOD.

A Map Showing the Locality of the Great Maritime Action in Hampton Roads, and the Railroad Connections of Norfolk with Richmond and Petersburgh. Reproduced from Our Sunday Edition.



THE OCCUPATION OF COLUMBUS.

How the Sebastopol of America Came Into Our Possession.

Extent and Strength of the Works.

The Rebel Force Recently There.

Full Particulars From Our Special Correspondent.

COLUMBUS, Ky., Tuesday, March 4, 1862.

"*Sebastopol est prise!*" I am sure that when this somewhat celebrated announcement followed the termination of the eleven months' seige of the Russian stronghold, it did not, as it flashed along the wires, create much more delight and astonishment than that which informed the people of the loyal States that Columbus was occupied by the National troops. The news, however, is true. I, who often before have, at the distance of a mile, gazed in awe at the tremendous batteries that scowled over the heights of Columbus, have just returned from a lengthened and leisurely inspection of the works of the modern Sebastopol; have walked unharmed from bastion to bastion, and trench to trench; have clambered over palisades and through abattis, leaped ditches, stood upon platforms of siege guns, peered into rebel magazines, and all with no greater opposition than that afforded by a blue-coated sentry. Columbus has, indeed, fallen, and fallen without the loss directly of as much blood as would follow the pricking of a finger.

All our anticipations of the mighty whirlwind of conflict that would one day rage around Columbus have been destroyed. The place is ours—taken possession of by Yankee regiments, as peacefully and calmly as men march in to their dinners, or as one

"Draws the drapery of his couch about him,
And lies down to pleasant dreams."

For several days past—in fact, from the time that our gunboat fleet, some ten days since, were met by a flag of truce by the rebels at Lucas' Bend—it has been believed that the evacuation of Columbus was begun. That the cordon of steel which has surrounded it since the capture of Forts Henry, Donelson and Nashville, would sooner or later force the rebels at this point to surrender or evacuate, has for some time been believed; yet, knowing this, and knowing that its evacuation was secured more through strategy than gallantry, one could not help a feeling of joyful pride as he saw the Star Spangled Banner floating from the flagstaff, and could not avoid a lively hurrah as he witnessed our blue-coats swarming over the defences.

Yesterday, it was very generally understood that a decisive movement would be made upon Columbus today. A gunboat reconnoissance was made from Cairo on Sunday, and, it is supposed, visited this point—but what occurred during the trip I am unable to say. Reporters were religiously excluded from the expedition, by a special order, originating in St. Louis or Cairo. Only one went; and he, forgetful of what was due himself, and over-anxious for news, secreted himself in the *Texas*, accompanied the boat down and back—heard nothing, was discovered, and sharply reprimanded for his temerity. The same order respecting Reporters was issued with a view to prevent them from accompanying the fleet which came here to-day. Why this was done, I know not—I only do know that whatever the public has found to admire in connection with Donelson, Henry, and in short any other point of importance during the present war, has been learned from Reporters. Their reports have made here a Brigadier-General and there a Major-General—they have starved, frozen, suffered in all ways, to act as faithful interpreters between the Army and the Public; and yet, I venture to say, there is not a dog within a thousand miles of Cairo, who suffers in a month one-third of the indignities offered to Reporters in this Department every twenty-four hours.

Not a single member of the fraternity came down here to-day possessed of his own individuality; applications at headquarters to come were refused. All who came did so by invitation of a personal friend on a gunboat, or else sneaked aboard some transport, and among the crowd of soldiers managed to reach here undiscovered. It is getting just about impossible in this Department for a man to be at once a correspondent and a gentleman; to succeed in one he is obliged to sink the other.

But to return to our motion. Scarcely was it daylight this morning ere the force destined to operate against Columbus was under way. It consisted of the iron-clad gunboats *Louisville*, *St. Louis*, *Cincinnati*, *Cairo* and *Pittsburgh*; the wooden boat *Lexington*, three mortar-boats under Capt. PIKE, formerly of FREMONT'S Staff; and three transport steamers, containing the Forty-second Illinois, Lieut.-Col. NORTHRUP; the Fifty-fifth Illinois, Maj. SANGER, Col. BUFORD'S Regiment—all under command of Brig.-Gen. SHERMAN. This gentleman, I may say, positively refused to allow any correspondents to accompany the expedition; he probably meant on the boat honored by his presence, for they all went on others, and experienced no difficulty.

The gunboats took the lead, and upon arriving at Lucas' Bend, shut off a portion of the usual "head" of steam, and advanced cautiously toward the town. No gun, however, greeted them—no opposition was offered, and in a few minutes after they were anchored directly abreast of the town. A half hour or so after, the transports, which had been hinging back just out of range, steamed down to the landing, and commenced discharging their troops. The landing was made opposite the town—a straggling place, of some 2,000 inhabitants originally, and situated upon a "bottom," which is nearly, and in many places completely, overflowed with water. For some miles before reaching Columbus the bank on the east side is a high bluff, which now impends directly over the water, and again curves inwardly, leaving "bottoms" that vary from a size sufficient for a modest potato patch, to that required for a large city. For a mile or thereabouts above the town, the bluff comes squarely up to the river, and is of itself a solid square earthwork, rising to a height of not less than 150 feet. On this bluff, parallel to the river, and running back for a mile, are the works, or system of works, that have hitherto constituted the defences of Columbus.

Last January, four deserters came to Cairo, and from their information I made up a map of the works and a description, which were sent to the TIMES. I found upon landing to-day, that the deserters were faithful; and from their description, I was enabled to-day, to the great astonishment of a citizen, to point out to him the locality, strength, armaments, extent, &c., of every work of importance in the vicinity. As that map was not published, I will take the liberty of going over the ground again, and describing once more the position and peculiarities of this Manassas of the West.

Upon landing, one is struck first with the general dilapidation which characterizes this town, and next with the sight of a large number of queer looking objects, which, in addition to hogsheads and gun-carriages, litter the wharf. Upon closer examination, the singular looking objects prove to be torpedoes—some boxed up, others lying upon the ground. Their number seems endless—there are, in fact, torpedoes enough on the landing at Columbus to blow up all the navies of the world, and include those of Saturn and the Moon (providing they have any.) They are all built of boiler iron, are about two feet through, from six to ten feet high, with a conical top and a square base—looking, in fact, much like a pointed smoke-stack. When in operation, these institutions are sunk in the river, point downwards, and so anchored that projecting prongs, caught by some passing object, will spring a lock, explode a cap into a bag of powder, and, of course, blow everything to atoms.

But the rebel torpedoes seemed, like torpedoes in general, to be perfectly harmless, consequently they were set upon the shore, where, with less trouble in placing, they were quite as dangerous to hostile gunboats.

Along the river bank, and commencing a half-mile or so below the bluff, is an earthwork, whose top is finished by sand-bags, and behind which, judging from the platforms now standing, were mounted thirteen guns. All these have been removed, except in the case of here and there a carriage, or an occasional piece which has been tipped into the river; but, catching on some shelf, has failed to sink. Following up this breastwork one reaches the bluff at the point, where it makes a sudden turn inward from the river. At this point commences a narrow wooden railway, which runs from the water's edge to the top of the bluff, and along which the rebels, by the aid of a stationary steam-engine, have hoisted up their supplies. Toiling up this, at a heavy expense in wind and muscle, one reaches the top of the bluff, and there takes in at almost a single view all the formidable defences of Columbus. Back from the river, the country for a mile or more preserves in general the height it has at the bluff. It is, however, not level, but rolls away in all directions in swelling ridges, whose brows are crowned with earthworks. Close to the edge of the bluff is a line of breastworks, whose bastions face up the river, and which, in a length of three-fourths of a mile, as shown by the platforms, mounted some eighty-four guns. At this point it turns back from the river, and runs irregularly away, till finally it reaches the river again at the point where the wooden railway terminates on the top of the bluff. The whole space thus inclosed is probably not less than 300 acres, and contains, besides the magazines, &c., the charred ruins of some two hundred log shanties, which have been used for barracks.

The number of guns mounted on this breastwork, apart from those which commanded the river, is some sixteen, which, judging from the balls and grapeshot left at each platform, were mainly 32-pounders. Those which overlooked the river were 32s and 64s, besides three 128-pounders, located a little above the middle of the work. Down close to the water's edge, at the upper end of the fort, is a water battery, which mounted 24 guns, whose size ranged from 24-pound siege guns to rifled 32s, and 64-pound siege guns and howitzers.

All these guns have been removed within the last ten days;—some shipped down the river, others tipped into the water. Generally, the balls and grape shot remained where each gun had stood, and in many cases the carriages; but, in all the works, only some nine or ten guns remained, a part of which had been bunglingly spiked.

Proceeding up the river about a mile, we reached a rifle pit, which runs [all around the work till it strikes the bluff below the city. Within the space inclosed by this trench are works without number; on every eminence is an earthwork, upon which stood a battery; every ravine is overlooked by a breastwork; every approach commanded by batteries; everywhere are palisades, ditches, rifle-pits, breastworks, curtains, which, in turn, if taken by an enemy, are commanded by words behind them; the whole covered by the guns which looked over the walls of the inner fortress upon the banks of the river.

All the works are solidly built. The walls are of great thickness, the ditch deep and wide, and commanded by angles which at once afford protection and facility to riflemen. It is frightful, as one looks over this vast and ingenious network of defences, to reflect how long and terrible would have been a direct struggle—how much blood would have been shed, ere the extreme work would have been carried, and then how little would have been gained in the sought-for result; what fearful storms of grape would have to be breasted; what tides of blood would have rolled through every ditch and inundated each ravine! Stupendous, however, as the works are, they would have afforded but a meagre protection against the mortar-boats—any other species of offence might have knocked at the gates of Columbus months before admission would have been secured.

The space within the main works, and that between the east line of the fort and the rifle fits, is, or rather was covered with comfortable barracks, whose number in all was probably not less than from 1,500 to 2,000. To five-sixths of them the torch has been applied, and in a majority of cases with a success that consumed them to the foundations. Many of them were half burned, others were simply charred, while not a few were not touched by the flames. The shanties or quarters were constructed of boards, and were built over an excavation that allowed the denizens of each to eat and sleep below the surface of the ground. This is an excellent idea, as it presents the entrance of a vast amount of cold. Everything was taken from the houses before they were fired, and, consequently, our curiosity hunters found but few trophies to reward their anxious and widely directed searches.

In the centre of the fort stands an immense wooden vat, into which water was pumped from the river by means of a steam-pump. The engine was carried off, and nothing was left of the Columbus water-works save the reservoir and a few broken pipes. Near the vat is the main magazine, which as we entered the fort was found to be smoking at each end. Suspecting that a train might be laid to hoist some Yankees into the upper air, Gen. CULLUM set some men instantly at work, who cut off the communication between the fire and the main portion of the magazine.

I have heard a good many rumors about mines discovered, but have been fortunate or unfortunate enough not to see any of them, and not being able to see any one who has seen them, I am led to conclude that their existence is doubtful.

For some weeks past, and up to last Saturday, the rebel force at Columbus was about 12,000, made up as follows:

Major-Gen. POLK, Commanding.
Eleventh Louisiana, (Irish,) Col. MARKS.
Twelfth Louisiana, Col. SCOTT.
Thirteenth Louisiana, Col. GIBSON.
Louisiana Battalion, Lieut.-Col. KENNEDY.
Seventh Kentucky, Col. WICKLIFFE.
First Tennessee, Col. SMITH.
Second Tennessee, Col. WALKER.
Fourth Tennessee, Col. NEILLY.
Fifth Tennessee, Col. TRAVIS.
Sixth Tennessee, Col. STEPHENS.
Twelfth Tennessee, Col. RUSSELL, (now Acting Brigadier-General, Third Division.)
Thirteenth Tennessee, Col. VAUGHN.
Fifteenth Tennessee, Col. CARROLL.
Twenty-first Tennessee, (Irish,) Col. PICKETT.
Twenty-second Tennessee, Col. FREEMAN.
Thirty-first Mississippi, Col. BLYTHE.
—— Tennessee, Col. BROWN.
STEWART'S Louisiana Battery.
BANKHEAD'S, JACKSON'S, and two other Tennessee Batteries.

There was also a cavalry force of one regiment, Lieut.-Col. LOGWOOD, stationed at Moscow, a place some twelve miles from this.

The heavy artillery was commanded by Gen. TINDOR, the Ordnance by Capt. CHAMPLISS, and the Quartermaster's Department by Capt. MASON.

The command at this place was termed the First Division, Western Department, and was commanded by Gen. POLK, of saintly antecedents, latterly given to rebellion and profanity. This Division was subdivided into three Divisions, commanded respectively by Gens. CHEATHAM, RUSSELL and MCCOWN. Upon evacuating the place, the Divisions of CHEATHAM and MCCOWN moved to New-Madrid and Island No. 10, the remaining Division to Jackson, Tenn.

The rebels commenced the work of evacuation last Thursday, or rather commenced the labor of dismounting their guns and pitching them into the river. At the same time, their transports were set at work removing the stores, which by Sunday was accomplished, and that night the last of the rebels departed. Before going they fired the Seminary and some fifteen other buildings, and would have fired the balance of the town had the inhabitants not strenuously resisted the attempt.

As it was, they plundered every house in town in which there was anything of value, and then, by the light of their own incendiarism, and to the inspiriting strains of "Dixie," the fraternal band took up its line of march to the southward—not the last, I hope, of a similar series of journeyings.

The town now does not probably contain one hundred inhabitants; the balance took up their beds and niggers and followed in the wake of the retiring rebels. As a matter of course, those who do remain are Union to the backbone—always were Union—but like many other patriots, were forced to conceal their sentiments and hurrah for JEFF. DAVIS, in order to save their necks and property. All day the town has been thronged with country people, who have come in to get a look at the Yankees, and give assurances of their loyalty, which I believe in the main are sincere. While passing (by a house, I was surprised by catching at the window the glimpse of a petticoat. So unusual a circumstance demanded investigation, and I walked to the door. In answer to my knock a fine-looking middle-aged lady made her appearance, whom, after apologizing for my intrusion, I asked why she had not followed the rest of the female population in their exodus towards Dixie. She said she had no fears; the Southern soldiers never had insulted her, and she knew the Northerners would not. Her husband, she said, was Mayor of the City, and Sunday afternoon had walked down town, with the view of a short absence, but had never returned. She supposed the Southern soldiers had carried him off; but, in any case, she was in profound ignorance as to his fate. She came from Ontario County, N. Y., and had not forgotten the lessons of patriotism she learned while a citizen of the loyal Excelsior State.

The fact of meeting a woman, and a loyal one at that, in this hotbed of secession is so singular that I have deemed it worthy of record.

There was a large amount of coal and other articles left here, which the rebels would probably have taken with them had their retreat not been accelerated by the approach of the gunboats, when they came down Sunday. To this fact is it probably owing that so much shot and shell were not carried off, and so many gun-carriages left undestroyed. It is believed that when the river lowers, our forces will be able to recover a majority of the cannon thrown into the water.

Several hundred negroes have been set at work upon Island No. 10, and the rebels are straining every effort to put the island in a position for effective defence. This point taken, and Memphis will share the fate of Nashville. This island is near New-Madrid, and will be defended in connection with that place. It is a pity that the Government would not send down a gunboat occasionally to assist them in their efforts. It is much easier to prevent the building of a work than to destroy it after it is completed. More anon.

GALWAY.

THE ARMY AND NAVY.

The recruiting returns for last week show that fifteen men were enlisted in this City for general service and for the Fifth Artillery and Eighth and Twelfth Infantry. A detachment of recruits, enlisted in Rochester, arrived on Saturday, and were transferred to Governor's Island to be drilled for general service.

There are now 120 prisoners in Fort Lafayette, who are guarded by Company C, of the General Service assisted by 20 men belonging to the Eighth Infantry, in all about 100 men, under the immediate command of Lieut. CHARLES O. WOOD, Ninth Infantry.

The United States steamer *Connecticut* will sail today. The following officers, who have been ordered to different vessels in the blockading squadron, go out as passengers:

Capt. G. McCauley, and Lieuts. Loring, Pope and Powell, of the Marine Corps; Acting Assistant Surgeons Raefle, Baumgarten and Bacon; Lieuts. J. C. Williamson and W. H. West; Paymaster Russell; Acting First Assistant Engineer, John A. Zegler; Acting Masters, Spero V. Bennes, James D. Seaver, G. M. King, J. R. Hamilton, John Baker, S. Curtis, S. A. Linnestore, F. A. Grove, L. A. Brown, H. T. Draper, R. L. Kelly and W. M. Stannard.

The storeship *Relief* sailed on Saturday morning, and the storeship *Supply* will be ready for sea by Wednesday.

A small detachment of marines was sent on board the *Connecticut* from the Flushing-avenue barracks on Saturday.

Recruiting for the Marine Corps is rather quieter. But for the order, that all men enlisting in this corps should either be citizens or have their first papers out, recruiting would be very active.

Naval recruiting is very brisk. Two hundred men were shipped here last week.

The following is a list of the vessels-of-war now at this station:

Names.	Guns.	What doing.
North Carolina	84	Receiving ship.
Sabine	50	At anchor, waiting orders.
Savannah	22	In ordinary, waiting repairs.
John Adams	22	In ordinary, waiting repairs.
Oneida	9	Ready for sea, (probably sld.)
Massachusetts	5	Waiting for repairs.
Dawn	4	In Dry-dock.
Supply	2	Nearly ready for sea.
Octorara	6	At the wharf—sails in 3 days.
Connecticut	5	To sail to-day.
Victoria	3	Nearly ready to be commis'd
Madgie	3	To be repaired.
Wamsutta	3	Nearly ready to be commis'd
Pa'roon	3	Nearly ready to be commis'd
Adirondack (new)	—	Under the shears.
Ticonderoga (frigate)	—	On the stocks.
Lackawana (frigate)	—	On the stocks.
Morning Light	8	Preparing for sea.

The forces in the harbor are stationed as follows:

	Men.		Men.
Governor's Island	358	North Carolina	700
Bedloe's Island	60	Marine Barracks	180
Fort Hamilton	112	Vessels in harbor	300
Fort Lafayette	100	——	——
Fort Richmond	7	Total	2,317

BROOKLYN NEWS.

CONTRIBUTIONS FOR THE ARMY.—Mr. DOW, Chairman of the Army and Navy Committee of the Young Men's Christian Association, acknowledges the receipt of the following donations since the last report: From Thomas R. Hunt, socks, &c., for hospital; "Two Little Girls," dried peaches and apples; L. Serrel, hospital comforts; Ormand-place Congregational Church, hospital comforts, mittens, socks, &c.; Mrs. Austin, socks; from Albany, N. Y., through C. W. Miller, comforts, delicacies, &c., for hospital use; Mrs. Miller, magazines, papers, and hospital comforts; "Two Ladies, of New-Jersey," pillow-cases, handkerchiefs, &c.; Central Presbyterian Church, socks and mittens; Anonymous, books, magazines and papers; ladies of Flatlands, two dozen jars jelly, box of crackers; young ladies of the Church of Holy Trinity, hospital comforts, mittens, &c.; young ladies of West Neck, L. I., socks; "young ladies of Brooklyn," mittens; Mrs. L. CHAPIN, hospital comforts; "Friends to Soldiers," mittens and havelocks; Mrs. MILLER, hospital comforts; Anonymous, magazines and papers; ladies of Holy Trinity, hospital comforts and delicacies; Church on the Hights, hospital comforts; DAVID G. HUBBARD, wines and whisky for hospital use; through Chaplain PLATT, New-York Fifty-seventh Regiment, for chapel tent, $150; JAMES MYERS, $30; J. NEIDLINGER, $2; Mr. CAINLEAR, $5; R. S. HUBBARD, $5; F. E. CHURCH, $5; Islip Benevolent Association, $4; Mrs. MCCLELLAND, magazines; R. T. THORNE, newspapers; A. C. HAUNY, newspapers.

MORTALITY.—There were 105 deaths in this city last week, classified as follows: Males, 50; females, 55; five years of age and under, 49. These deaths were by the following named diseases: Meningitis, nervous fever, casualty, measles, scrofula, insanity, premature birth, tuberculosis, abscess, gastritis, placenta previa, atrophia, croup, hemmorrhage, typhus fever, each; hepatitis, bronchitis, intemperance, asphyxial apoplexy, teething, diphtheria, old age, inanition, marasmus, 2 each; metro peritonitis, cancer, 3 each; typhoid fever, congestion of the lungs, burns, disease of the heart, hydrocephalus, 4 each; dropsy, congestion of the brain, 5 each; scarlet fever, consumption, 7 each; pneumonia, 9; convulsions, 11.

HEAVY DAMAGES.—The jury in the case of SUTPAN against the Grand-street Railroad Company—a suit in the City Court to recover damages for personal injuries on Saturday rendered a verdict in favor of the plaintiff, awarding $4,000.

SERMON TO THE FIREMEN.—Rev. NEWTON HESS, last evening, delivered a sermon in the Academy of Music, particularly addressed to Firemen. The house was well filled.

LAGER-BEER SALOONS.—The Germans of this county have petitioned the Legislature not to pass any act that will break up the lager-beer gardens.

SKATING.—The Union Skating Pond was opened to the public last Christmas, since which time there has been 50 days of skating.

[Advertisement.]

HERRING'S Patent Champion Fire-proof Safes, and HERRING'S new Patent Burglar-proof Safes, with HERRING & FLOYD'S Patent Crystalized iron—the only material which cannot be drilled—at No. 251 Broadway, New-York.

MINIATURE ALMANAC—THIS DAY.

Sun rises.... 6 21 | Sun sets.... 6 01 | Moon sets.... 2 42
HIGH WATER—THIS DAY.
Sandy Hook. 2 27 | Gov. Island. 3 16 | Hell Gate.... 4 38

MARINE INTELLIGENCE.

NEW-YORK....SUNDAY, March 9.

Arrived.

U. S. steam transport Josephine, Grumley, Locust Point, in ballast.

Steamship Plantagenet, (Br., of Liverpool,) Beard, Liverpool Feb. 15, with mdse. to Waldon & Booth. From Flemish Cap to Cape Breton Island passed large quantities of field ice and several icebergs; has had strong westerly gales most of the passage.

Steamer Pelican, Jones, Providence, with mdse. to E. Bynner.

Ship Minerva, (of Boston,) Bliss, Buenos Ayres 65 ds., with mdse. to E. F. Davison. Has been 14 ds. to the northward of lat. 35 and westward of lon. 68, during which time encountered three heavy N. W. gales; lost spars, split sails, &c.

Bark Charles Edwin, (of Portland,) Haven, Matanzas Feb. 21, with sugar to T. B. Chase. Had very heavy westerly gales, and has been 12 ds. N. of Hatteras; has been thrown on her beam ends; blew away close-reefed maintopsail and foretopmast-staysail from the bolt-ropes; shifted and save some of the cargo, &c.

Bark Adeline C. Adams, (of Camden, Me.,) Hemming way, Pernambuco Feb. 4, with sugar and cotton to E. Hathaway. March 5, lat. 38 40, lon. 71 30, saw what was supposed to be the South Shoal light-boat, under sail and probably going into the Delaware Breakwater.

Bark Mansfield, (Br., of Annan, Scotland,) Nothersway, Amoy 103 ds., with teas, &c., to order. Experienced very heavy weather N. of Bermuda. Passed Cape of Good Hope Jan. 18; crossed the Equator in the Atlantic Feb. 8, in lon. 21.

Bark Rambler, (of Rockland,) Packard, Matanzas 14 ds., with sugar to Metcalf & Duncan. Sld. in co. with brig Harry Booth, for New-York. Has had heavy weather since passing Hatteras.

Bark Harry Booth, Chipman, Matanzas Feb. 24, with sugar, &c., to J. E. Ward & Co. Been 6 ds. N. of Hatteras with heavy northerly weather.

Bark Arethusa, Hooper, Trinidad, Cuba, Feb. 19, with sugar to Tappan & Starbuck.

Brig Iza, (of Searsport,) Williams, Nuevitas Feb. 24, with sugar to R. P. Buck & Co. Sld. in co. with Br. bark Nugget, for New-York. 7th inst., at 10 P. M., off Barracoa, passed U. S. steam battery Monitor, in tow, hence for Fortress Monroe; the weather at the time very fine. 8th inst., off Cape Hatteras, had a very heavy gale from S. to W. N. W.

Brig Peter, (Oldg.,) Gernet, Trinidad, Cuba, 14 ds., with sugar to E. Pavenstedt & Co. 3d inst., off Cape Hatteras, encountered a heavy gale from N. W., during which sprung foremast and split sails.

Brig Faustina, (of Stockton,) Berry, Bahia Jan. 13, and St. Thomas Feb. 13, with sugar to H. D. Brockman & Co. Has been 15 ds. N. of Hatteras with strong N. W. gales.

Brig R. L. Jay, Shepherd, Nuevitas 20 ds., with sugar to Owen & Cartigne.

Brig Frederick Eugene, Achorn, Rockland 3 ds., with lime to master.

Schr. M. Berry, (of Camden, Me.,) Lamb, Key West 16 ds., with molasses to Metcalf & Duncan. Has been 12 ds. N. of Hatteras with heavy N. W. gales; split sails, &c.

Schr. St. George, (Br., of Bermuda,) Penniston, Ponce, P. R., Feb. 16, with molasses to D. Trowbride, of New-Haven. Has been 13 ds. N. of Hatteras with strong westerly gales.

WIND—During day, from N. W. to S.
BELOW—One brig.

Sailed.

March 8—Ships Albert, (Br.,) Baltimore; St. Lomo, Glasgow; U. S. storeship Relief, Port Royal. Barks Laura Rose, Cuba; Cienfuegos, Cienfuegos. Brigs Chas. W. Ring, Cardenas; E. T. Newton, Cuba; Abby Fenno, Manzanilla; Mary Emily, (Br.,) Nassau, N. P.

Spoken, &c.

Arcade—Br. brig, of Hillsboro, N. B., 7 ds. from Boston-bound S., Feb. 22, lat. 30, lon. 69.

Afghanistan—ship, from Calcutta for Europe, was signalized Jan. 16, off Cape of Good Hope.

Edward Albertson—ship, from Calcutta for London, 63 ds. out, Jan. 17, off Cape of Good Hope.

Emma J. Ward—schr., Price, from Matanzas for Charleston, S. C.

Nahant—brig, was seen, strg. S., March 1, lat. 36 50, lon. 70.

Foreign Ports.

At Pernambuco, Feb. 4, barks Richmond, Cleveland, from New-Bedford, dischg; Azela, from Philadelphia, do.; brigs Alpine, Killam, from Rio Grande for Antwerp, in distress, repairing; Volante, Botsford, for River Plate, ldg; schr. Oxford, (whaler,) Snow, on a cruise.

At St. Thomas, Feb. 15, schr. Viola, from Rio Grande for New-York, in distress, having the head of both masts sprung, and others as before.

At Ponce, P. R., Feb. 16, brig Resolute, for New-York, ldg.; schr. Mary Alice, do. do.; R. W. Treseth, for Baltimore, do.

At Nuevitas, Feb. 24, brigs Milwaukee, Brown, for New-York in 3 ds.; Caroline, Talbot, do. do.; Br. brig South Boston, do. do.

At Buenos Ayres, Jan. 3, bark Kedron, of Baltimore, Ferrell, dischg.

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